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All letters intended for publication must be authenticated by the name of the writer.

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New Rules of Court.

WE PRINT elsewhere the new Rules of the Supreme Court which have been previously issued in draft. As we pointed out when they were so issued, the most important of them is the rule with respect to the allowance of disbursements on taxation. The language of this rule has been slightly altered. The rules come into operation on the 1st of June next. There reaches us, too late for publication this week, a set of rules relative to the procedure on applications for confirmation by the court of the reduction of the capital of companies under the Companies (Consolidation) Act, 1908.

The Commissioner for the South-Eastern Circuit.

IT WILL be seen from the Summer Circuits, which we print elsewhere, that Mr. HORACE AVORY, K.C., is, as we announced last week, to take the whole of the South-Eastern Circuit, instead of Lord GORELL. It is believed that the result of the recent incident will be the introduction by the Lord Chancellor of a Bill to enable any ex-judge of the High Court to be appointed a Commissioner of Assize.

The Reversion Duty Introduced by the Budget.

WE UNDERSTAND that the proprietors of land in Scotland are congratulating themselves upon the prospect of escaping, to a large extent, the reversion duty introduced by the present Budget, owing to the particular character of the Scottish tenancies. The system of terminable building leases is practically non-existent in the northern part of Great Britain, while in England, and especially in London, a large proportion of the land has been let on leases for ninety-nine years, many of which have only a few years to run. It is believed by many land-valuers and estate agents that the new proposals for the taxation of land, if carried, will result in the substitution of perpetual for terminable leases. But the English system of developing land by means of building leases has become so firmly established that there is little likelihood of its being hastily abandoned.

The Demand for More Judges.

OUR CORRESPONDENT "F. A. S." reinforces his argument for the appointment of inferior judges of the High Court in the interesting letter which we print elsewhere. The main point which he brings out is, it seems to us, the existence in the King's Bench Division at the present moment of the same kind of judicial ability as would be required to deal with the class of small actions which now assist to swell the arrears in the High

Court. The masters and referees are exercising from day to day judicial functions, and we need hardly say that they exercise them in a manner which is entirely satisfactory to the profession. The actions in question are recognized by the Legislature as suitable for trial in the county court, but the parties prefer to bring them in the High Court. Once there, we are ready to admit that they might very well be tried by a special High Court judge of the status of masters and county court judges. The costs, as "F. A. S." points out, would, save under special circumstances, be on the county court scale, and we did not intend in our previous remarks to suggest that this meant any alteration. We mentioned the matter simply as one of the points which would make the proposed courts similar to county courts. We have hesitated in regard to the proposal for reasons which we have already stated. They may be expressed briefly by saying that the new court would be simply the county court brought within the fold of the High Court, and that amalgamation would naturally follow. "F. A. S." thinks not, and on practical grounds his suggestion seems to be adapted to meet the actual requirements of the moment. It would get rid of arrears; it would leave the High Court judges free for the additional work imposed by appeals, both civil and criminal; and it would avoid the necessity for increasing the number of the superior judges. On the ground that it provides for pressing needs without altering the position of the High Court judges or the relation of the High Court to the county courts, we think the scheme should receive the favourable consideration of the authorities. It would facilitate the arrangements for improving the circuit system which were advocated in the county court report, and it would leave the relations of the High Court and the county court to be developed as experience may dictate.

The Land Value Duties.

PERHAPS THE most interesting of the new taxes from the lawyers' point of view is the land value duty. With land which is purely agricultural there is, of course, very rarely an increment to be taxed, and the generosity of Parliament has not gone so far as to propose a recoupment of any part of the decrement which too often afflicts the owner. Building land and minerals represent the property aimed at by the Chancellor of the Exchequer, and the resolution which has been debated in the House of Commons this week is couched in terms of extreme generality. First, a duty of £1 on every £5 of the "increment value" is to be taken on the occasion of a transfer or the grant of a lease, or on death; in the case of corporation lands, at periodic intervals; secondly, a duty of £1 for every £10 of the benefit accruing to a lessor when a lease falls in; and thirdly, an annual duty of one halfpenny in the £ on the capital site value of undeveloped building land and the capital value of ungotten minerals. Quite apart from the fairness or unfairness of these impositions, they present problems of great practical difficulty, for the solution of which we must wait till the Government bring in their Bill for giving effect to the resolution. The easiest case will be that of a sale and resale on a building estate. A man who buys a plot for £200 in one year and sells it for £300 in the next has £100 clearly marked as increment value, and he has a fund in hand out of which to pay his £20. But the collection of the tax is not limited to such cases, nor even to cases of sale. A gift or settlement of land will apparently attract the duty, and in the case of land situate on the outskirts of a rising town it will be impossible to effect a settlement without incurring a very heavy expense. On the occasion of death, the tax may be a substantial addition to the existing death duties. The levying of the tax on every grant of a lease will, if "lease" is taken literally, so as to include short tenancies, keep urban assessment authorities continually busy, and landlords continually paying.

Special and Extraordinary Resolutions.

THE TASK of consolidating the Companies Acts was a formidable one, and it will not be surprising if experience of the provisions of the Act of 1908 shews that slips have occasionally occurred. A correspondent, whose letter we print elsewhere, suggests that this has happened in the new definition of special and extraordinary resolutions. It was one of the oddities of the Companies Act, 1862, that it first defined "special resolution" in section 51, and then in section 129, defined "extraordinary resolution" as a special resolution with the confirmation omitted. The proper order, of course, would have been to define "extraordinary resolution" first, and then add the requirement of confirmation to turn it into a special resolution. The new Act recognizes this, and by section 69 it defines extraordinary resolution as a resolution passed by a three-fourths majority "at a general meeting of which notice specifying the intention to propose the resolution *as an extraordinary resolution* has been duly given." Then a special resolution is defined as a resolution (*a*) passed in manner required for passing an extraordinary resolution, and (*b*) confirmed at a subsequent meeting. Our correspondent's letter suggests that to enable a special resolution to be passed it must first be treated as an extraordinary resolution, and must be so described in the notice convening the first meeting. This follows, at first sight, from the provisions just referred to; the scheme being apparently that a resolution intended to be special must first be passed as though it were extraordinary, and then completed by confirmation. At the same time, the statutory requirement that the notice shall specify the resolution as an extraordinary resolution is new, and its introduction may, as our correspondent suggests, lead to some confusion between resolutions which are intended to be merely extraordinary, and such as are intended to proceed a step further and to become special. We agree, however, with our correspondent in doubting whether this *primâ facie* construction is correct, and whether the section really requires that a resolution intended to be special shall first be treated as extraordinary. If this were so, a special resolution would have been more properly defined as an extraordinary resolution confirmed at a subsequent meeting. Instead of this, the section treats the special resolution as something distinct *ab initio* from an extraordinary resolution, and it is to be noticed, too, that later in the section reference is made to a special resolution being "submitted to be *passed* or confirmed." This does not contemplate the resolution being first described as extraordinary. Upon the whole, we incline to think that the form of notice for a special resolution hitherto in use will still be sufficient; that is, the notice will give the resolution, without describing it as either extraordinary or special, but will state that, if passed by the required majority, it will be submitted for confirmation as a special resolution.

Taxation after Payment.

IT IS a long time since the passing of the Solicitors Act, 1843, but the question what are "special circumstances" within the meaning of sections 37 and 41 of that Act seems to be scarcely less nearer solution than it ever was. It is true that we have got beyond the stage when pressure with overcharges, and overcharges amounting to fraud, were considered the main, if not the only, special circumstances which would justify taxation after payment. That seems to be finally settled by the recent case of *Re Hirst & Capes* (1908, 1 K. B. 982) which was affirmed by the House of Lords. But that does not carry us very far. The effect of recent decisions seems to be purely negative, and to amount to nothing more than this: that though pressure and overcharges may be "special circumstances," they are not the only ones, and as to what the others are, it is impossible to lay down any rule, and, therefore, it is for the judge of first instance to decide. "The words," said LOPES, L.J., in *Re Norman* (16 Q. B. D. 677), "are wide, comprehensive and flexible, and no court can or ought to lay down any exhaustive definition of them." Perhaps the only scrap of guidance that we get comes from BOWEN, L.J., in *Re Boycott* (29 Ch. D. 571), where he treats "special" as "exceptional." No doubt the latter word is rather more definite than the former, since it points somewhat more clearly to something out of the ordinary course. The guidance, however, is at the best but slight, and is somewhat weakened by the fact that FARWELL, L.J., in *Gane & Kilner* v. *Linley* (*ante*, p. 198), seemed to think overcharges are not exceptional, and that the fact that items may be reduced on taxation is not a special circumstance. "Probably ninety-nine bills out of a hundred," he said, "have something taxed off, and possibly they may have been prepared with a view to standing some little depletion by way of taxation, otherwise the

taxing master's functions might be unnecessary." It will be noticed that the learned Lord Justice confines his remarks to a "little depletion," which clearly would not be a special circumstance; but there is little doubt that he would have taken a different view of a bill which, to use the words of BOWEN, L.J., was "redolent of overcharge." The latest case on the point is *Re T.* (reported *ante*, p. 487) There the question was whether an express reservation of the right to tax was a special circumstance, and *Re Williams, Ex parte Love* (35 L. T. 68), was cited; but EVE, J., said he was not prepared to hold that such a reservation was in all cases a special circumstance, though he held that the reservation in that case, coupled with overcharges, gave rise to a special circumstance. The decision may or may not be correct, but it serves to shew how difficult it is to define what are special circumstances.

The Crime of Murder.

WE REFERRED last week to a Bill, bearing the name of the Lord Chief Justice, which is aimed at abolishing the necessity for pronouncing sentence of death upon women convicted of the murder of their newly-born children. Another Bill, which is backed by a number of members of the House of Commons, amongst whom are several lawyers, proposes to alter the law in several respects. It deals in quite a different way with the crime of child murder, and provides that no woman shall be indicted for murder at all by reason of her killing her child at birth or within one month of its birth. Instead of being indicted for murder, she is to be indicted for a substantive crime under the terms of the Bill, or is to be guilty "of an indictable offence" which is not described as felony or misdemeanour, and the punishment for which is limited to ten years' penal servitude. It is further proposed that no person shall be liable to be indicted for murder who counsels or procures or aids or abets another person to commit suicide. Such person, again, is only to be guilty of "an indictable offence" for which the maximum penalty is to be ten years' penal servitude. No doubt the authors of this proposal were thinking almost exclusively of persons who agree to commit suicide together, one succeeding and the other surviving to be tried as an accessory before the fact to the self-murder of the other. Such cases may well be left to the mercy of the Crown. We believe there would be serious danger in such a wide provision as is contained in the Bill. A person who, without any intention of taking his own life, deliberately sets to work to procure another person to commit suicide may be guilty of murder in every moral as well as legal sense, and may be as deserving of capital punishment as any other murderer. The most interesting part of this Bill, however, is that which proposes to divide the crime of murder into two classes—murder of the first degree, and murder of the second degree—the punishment of death to be inflicted only for the former offence. This is a proposal which has many supporters, and in favour of which a very strong case can be made out. We do not think, however, that the object can be satisfactorily accomplished by the provisions of this Bill. It provides that a verdict shall not be returned of guilty of murder of the first degree unless the jury find as a fact that the homicide charged was "deliberately committed by the accused with express malice aforethought." Such an ambiguous and vague provision would, in our opinion, lead to lamentable confusion. It may be construed as enacting that no one shall be convicted of murder unless he intended to kill; and it opens the door to endless argument as to the difference between express and implied malice. If murders are to be classified the line must be drawn much more distinctly than this. The Indian Penal Code offers a model which the authors of this Bill might consult with advantage. Under that code no homicide is murder unless the Act which caused death was committed with the intention of causing death or grievous bodily harm, or was of such a dangerous character to the knowledge of the accused that it was likely to cause death or grievous bodily harm. A provision defining murder of the first degree on these lines would receive strong support in this country, and would secure immunity from the death penalty of a person who strikes a blow under great and sudden provocation; of a person who causes the death of a woman in attempting to procure miscarriage, and of many other persons whose crimes are not morally murder.

The Crime of Multiplication.

WE ARE accustomed to read with much satisfaction accounts of any increase in the quantity of gold derived from the mines of South Africa and Australia, and to hope that as much as possible of the precious metal may remain in this country. But there is some ground for thinking that our ancestors did not regard the multiplication of the precious metals with any particular favour. The Act 5 Henry 4, c. 4, said to be one of the shortest Acts of Parliament that has ever obtained the Royal assent, enacts that "none from henceforth shall use to multiply gold or silver or use the craft of multiplication, and if any the same do, he shall be guilty of felony." But "the craft of multiplication" referred to in the Act was the art of making the philosopher's stone, by which all metals might be turned into gold and silver, and we read in Coke's Institutes that, before the making of the Act, "divers of the nobility, gentry, and others did waste and consume a great part of their inheritance and wealth about the art of multiplication by the subtle and sinister persuasion of certain impostors and deceivers who look upon themselves to be skilful therein, and to be able to multiply gold and silver, being themselves for the most part very poor and indigent persons." The Act does not appear to have been understood to apply only to these impostors, for the Act repealing it, 1 & 2 W. & M. c. 30, recites that, "since the making of it, divers persons have by their study, industry and learning, arrived to great skill and perfection in the art of melting and refining of metals . . . and extracting gold and silver out of the same, but dare not exercise their skill within this realm for fear of falling under the penalty of the statute." There is no need at the present day of any law to restrain the pursuit of the philosopher's stone, the attention bestowed upon it in early days is now transferred to the different auriferous regions of the globe.

Sacrifice of Income by Lawyers who Accept Political Office.

THE AMERICAN newspapers point out several instances in which the opportunity of entering the Cabinet at Washington and of being engaged in important public service has induced eminent lawyers to sacrifice a large professional income and the prospect of amassing a handsome fortune. Mr. ELIHU ROOT, at the time when he entered the Cabinet of President MCKINLEY as Secretary of War, had a heavy and lucrative practice, and had just been offered by the National Traction Company of New York a yearly retainer of 100,000 dollars (£20,000) for no other service than that of being at hand whenever the company should call upon him for his opinion or professional assistance. He accepted the office under the President, the salary of which was only eight thousand dollars, and has since been actively engaged as Secretary of War and Secretary of State. A more recent instance is that of Mr. G. W. WICKERSHAM, the present Attorney-General, whose professional income when he took office was one of the largest ever earned by any lawyer in New York, and whose yearly salary is now less than some of the single fees which he received for opinions or professional advice. It would not be easy to match these instances by examples taken from the chronicles of English lawyers, but the retirement of Mr. ASQUITH and Mr. HALDANE from their successful careers at the bar in order that they might form part of the present ministry shews that the opportunity of being placed at the head of one of the principal departments of the State will lead to the same sacrifices as in the United States.

Right of Counsel Appearing for Person Compulsorily Examined in Bankruptcy to Take Notes.

THE DIVISIONAL Court, sitting in bankruptcy, had recently to determine a question of some novelty with regard to the compulsory examination, under section 27 of the Bankruptcy Act, 1883, of persons deemed capable of giving information respecting a debtor, his dealings or property. The appellant had been summoned under the section, and counsel, according to the common practice, had attended on his behalf during the examination. The counsel for the trustee in bankruptcy having observed that the counsel for the appellant was taking notes, objected on the ground that the taking of any such notes was contrary to the practice in bankruptcy. The registrar, without exercising his discretion on the

point, held that he was bound by a *dictum* of CHITTY, J., in *Re Grey's Brewery Co.* (25 Ch. D. 400, 405), to refuse to allow the counsel to take a note. The Divisional Court considered that the right to attend as counsel for a witness involved a right to re-examine the witness at the close of his examination. It might well be that this re-examination could not be properly conducted unless the counsel had taken a note of the evidence. The registrar had not exercised his discretion in the matter, and without saying what conditions he might in his discretion impose upon counsel, the court considered that no objection could be taken to his right to take notes of the evidence. This decision is in accordance with the analogous practice with regard to persons summoned for examination under section 115 of the Companies Act, 1862, and is founded upon the common-sense view that the presence of counsel would be unmeaning and useless if he were prohibited from taking notes.

Liability of Owner of Motor Carriage for Unauthorized Acts of Driver.

IN A recent article in the *Times* newspaper, headed "Automobile Notes," the writer, after stating that a large proportion of motoring accidents occur, as is notorious, on occasions when paid drivers have taken French-leave with their employers' cars, proceeds: "It is believed, in view of a not very remote decision in the Queen's Bench Division, that in such a case the employer may be civilly responsible for damage done. It is a curious view, to be justified only on the ground that employers ought to use extraordinary care in the choice of their servants. If extended to its logical conclusion, it would even suggest that the employer ought to be responsible to the criminal law for the misdeeds of his servant." This opinion as to the liability of employers in the case specified is wholly without foundation. The liability of the master for the tortious acts of his servant is governed by the rule that the master is only responsible as long as the servant can be said to be doing the act, in the doing of which he is guilty of negligence, in the course of his employment. It has more than once been decided that where the defendant has sent his horse and cart to transact some particular business, and the driver so far deviates from his road as to enter upon a new and separate journey, he cannot be said to be acting in the employment of the defendant so as to make him responsible for his negligence. The case of the chauffeur who, in the absence, and without the consent of his master, takes a friend for a drive is much stronger in favour of the employer than the one previously given.

"We say."

THE HABIT of many English advocates in both branches of the profession of identifying themselves with their clients, and using the expression "we say" throughout their arguments, dates from a very remote period in English legal history, and instances of it can be found in the Year Books. Judging from the modern reports, it would appear to be more prevalent in the Chancery than in the King's Bench Division. In *Ex parte Saffery, Re Cooke* (4 Ch. D. 555, at p. 558), the usual style is varied, "LANYON, for the appellant: *I say*, first, that this was a fraudulent transfer of part of the debtor's property. . . . . Then *we say* that it was in the nature of a fraudulent preference." The habit is not confined to this country. In a recent French work on the Paris law courts, it is stated that "some avocats identify themselves with their clients, crying out: No, gentlemen, we have not deceived our husband. We are an honest woman." This is possibly a jest on the part of the writer, but we can ourselves remember a statement by the legal representative of a debtor in the Bankruptcy Court that "we have been in prison for six weeks."

An inquest was held, says the *Times*, on Saturday by Mr. John Troutbeck, the Westminster coroner, on the body of Mr. Charles George Cudby, solicitor, of London-road, Croydon, who died in the lavatory at Victoria Station, on Thursday, owing to self-inflicted wounds in the throat. It appeared that a receiving order in bankruptcy made against him had caused him great worry, and on the morning of his death he was to have attended the first meeting of his creditors. The jury returned a verdict of "Suicide whilst temporarily insane."

The Budget and Large Settled Estates.

IT is common ground amongst all parties that the indirect effects of the new taxes imposed by Mr. LLOYD GEORGE can hardly be guessed at present. Perhaps the taxes on land are the most experimental of all, though in one form or another they are in force in some of the Colonies, notably in New Zealand, and in a few of the American States. It is doubtful, however, whether, either in the Colonies or in the United States, any estate could present such complications of land tenure as many of our own. There may be, literally, dozens of different interests carved out of a freehold, from quit-rents in respect of feudal rights to the most recent mortgage. Probably many of these interests would not be recognized in Colonial systems, and to find a parallel it would be necessary to go to the ancient domains of the nobility in Bohemia and Silesia, the titles to which are said to be very elaborate.

As regards the new taxes, it is, of course, the life-tenant who is most immediately concerned, and his successor has an obvious interest in the valuation which is to be declared, it is understood, some time in the autumn. Mortgagees, portionists, and jointress are not touched at all (save by the higher rate of income-tax) until the interests of the life-tenant, and perhaps of the reversioner, are reduced to zero. On some of the taxes they stand to lose by having their security diminished, the claims of revenue being paramount; but, on the other hand, the "unearned increment" tax will do them no harm if the estate is now solvent. For this only affects an increase of value of their security, and if that is already sufficient, they remain safe.

As regards leaseholders, the tax on reversions is likely to be favourable to them if it has no operation, or only a partial operation, on the surrender and regrant of a lease before the term has expired, for there will be an inducement to the freeholder to accept a surrender in order to avoid it. In the ordinary arrangement, however, the leaseholder paying expenses, the increased stamp duty will fall on him. The incidence of the reversionary tax in such a case is not quite clear from the Budget speech, but if its full value is exacted on a surrender, the leaseholder will not benefit. So far as he does, it will be, of course, out of the freehold estate.

In making his provisional land valuation the tenant for life may have a difficult task, for the Chancellor has secured himself against error, intentional or otherwise, with considerable adroitness. Human nature being what it is, the tendency of the man who has to pay an *ad valorem* duty, such as the income tax, is to put a modest value on his resources; but while this would minimize the payments on ungotten minerals and undeveloped land, it would have the effect of sending four shillings in the pound on the difference between the value so under-estimated and any future value straight into the Treasury as unearned increment, and thus the low valuation would recoil on the present or future owner. A high valuation, if accepted, will lessen the "unearned increment," but if any part of it is in respect of minerals or undeveloped land, a fixed annual impost will have to be paid for property not producing income.

Moreover, from present indications, it looks as though the Chancellor intends to secure the Treasury and himself by the process known as "having it both ways." Assuming, for example, that the Government assessors and surveyors think there is an over-valuation to escape unearned increment duty, they can accept it if in their opinion the estate is not really likely to appreciate, but reject it if the facts point the other way; and they can deal with an under-valuation similarly.

In the case of settled estates the tenant for life is, in his own interest, probably more likely to make an under-valuation than an over-valuation; if he is elderly or middle-aged he will know that the unearned increment tax will principally be paid by his successors—indeed, Mr. LLOYD GEORGE has expressly stated that this tax when paid by a life-tenant is to be recouped out of capital—but he will have to pay the other duties himself. Here it may be suggested that, in the case of a settled estate, a valuation by a tenant for life should not bind the remainderman, at least

unless the trustees concur in its fairness. In the case of a fee simple, it may be argued that the owner should take the risk of his own mistake, even if it causes him considerable hardship; but whether this be fair or not, the argument does not apply to tenant for life and remainderman. Indeed, if the Government could insist on the valuation of a limited owner, an aged man who disliked his successor might seriously injure his interests by an unfair valuation either way.

Of other proposals affecting settled estates the increased stamp duties may be noted. From the Budget speech it would appear that if there is a resettlement when a reversioner comes of age an *ad valorem* stamp of £1 per cent. on the whole property will be necessary, a fourfold increase; as against this the estate duty on his death will continue to be saved under section 5 (2) of the Finance Act, 1894, because when he dies he will not be "competent to dispose" of the property. So far as duty is concerned, the choice will thus be between paying the £1 per cent. immediately for the privilege of resettling, or a full payment of estate duty by the ultimate successor when the reversioner dies in the enjoyment of the fee simple. But if the resettlement is made on marriage and is part of the marriage consideration, only five shillings per cent. will be payable; hence, where practicable, the marriage settlement and resettlement should be carried out as parts of the same transaction.

A fair, though minor, comment on the increased duty on voluntary settlements is that it increases the cost of preventing a spendthrift from squandering his money. It must be remembered that we have no "prodigal" laws to this end, as on the Continent, and to induce a foolish young man to make a voluntary settlement is sometimes the only way of saving his fortune, not from the Treasury, but from rogues and sharpers of both sexes. This is a purpose which the Chancellor of the Exchequer would hardly wish to frustrate, and he might well exempt from his heavier tax a settlement by a man or woman under thirty of certain property (with a maximum limit, if thought fit) in order to preserve it.

The doubled stamp duty on conveyances on sale must, so far as it goes, operate as a clog on land transfer. This seems inconsistent with the avowed ideals on which the Land Registry was founded, and a system of transfer so perfect that it ousts the solicitor but saddles the purchaser with an amount for a Government duty larger than his bill under former conditions, is not likely to inspire him with much gratitude.

Leases by Mortgagors in Possession.

A LEASE made by a mortgagor in possession under section 18 of the Conveyancing Act, 1881, must, of course, be made in accordance with the terms of the statute. Apart from the statute, the mortgagor has no power to make a lease which will be binding on the mortgagee, and hence the power to do so conferred by section 18 is limited by the language of that section. The section, however, does not profess to state exhaustively all the stipulations that a lease must contain, and it is apprehended that, provided a lease does not violate any of the specific requirements of the section, it is not invalidated by the fact that it contains such additional stipulations as the mortgagor thinks proper to introduce or allow. The recent case of *King* v. *Bird* (1909, 1 K. B. 837), before BUCKNILL, J., affords an interesting exposition of how far the mortgagor can and how far he cannot go in this respect.

In that case a piece of land, referred to as the First Acre, at Selsey Bill, with a hotel and buildings, was by a mortgage of the 11th of December, 1901, conveyed by DANIELS to KING in fee simple as security for £4,500. KING died in 1902, and the plaintiff in the action was his personal representative. In 1904 DANIELS sold the equity of redemption to BEATTIE, who also acquired possession of adjoining land referred to as the Second Acre. BEATTIE made additions to the hotel, and the buildings as altered were partly on the First Acre and partly on the Second Acre. In December, 1907, BEATTIE granted a lease of the entirety to the defendant for a term of seven years at a rent of £220 for the first two years, £250 during the next four years, and £300 for the last year. The lease was determinable at the option of the lessee at the end of the second and fifth years, and it contained an option for the lessee to renew the lease for a further term of seven years at the rent of £350. The lease purported to be made in pursuance of section 18 of the Conveyancing Act, 1881. The plaintiff alleged that the lease was void, and claimed possession. Shortly after the action was brought a deed of apportionment was executed between BEATTIE and the lessee, apportioning the rent between the First Acre and the Second Acre.

The most obvious objection to the lease was that it included in one demise at a single rent both property subject to the mortgage and property not so subject, and upon this ground the learned judge held that it was bad. "To hold," said he, "that this lease is valid as against the mortgagee would be to decide that, as against his mortgagee, a mortgagor can include any number of distinct and different properties in a lease of the mortgaged property of which he is in possession," and this is not authorized by section 18. One of the requirements of the section is that the lease shall reserve the best rent that can reasonably be obtained, regard being had to the circumstances of the case, but without any fine being taken. When a lease is made of the mortgaged and other property at a single rent, it is impossible to ascertain whether this condition has been complied with, and a subsequent apportionment of the rent by the mortgagor and the lessee does not cure the defect. It must be possible to shew that, at the time when the lease was granted, the best rent had been reserved in respect of the mortgaged property. The learned judge does not seem to have stated specifically that this was the sole ground of objection to the inclusion of the two properties in one demise, but apparently it was the real ground of his decision. Provided the mortgaged property is demised at a separate rent, it can hardly be an objection to the lease that other property is demised by the same document.

But other objections were made to the lease which, in the opinion of the learned judge, were not tenable. It was argued that it was bad because it contained an option for the lessee to determine the lease before the natural expiration of the term, and also because it contained an option for the lessee to renew the lease at a specified rent. An option to determine the lease is so usual that it would probably have had a disastrous effect on many existing leases had it been held that this invalidated the lease. BUCKNILL, J., did not, however, find it necessary to come to this conclusion. Section 18 authorizes an agricultural or occupation lease for any term not exceeding twenty-one years, and a building lease for any term not exceeding ninety-nine years. Hence a lease under the section must be for some term not exceeding these respective periods. Is it any the less a lease for an authorized term because there is power to determine at specified periods? On this question there is clear authority. In *Edwards* v. *Millbank* (4 Drew. 606) there was a power in a settlement for the trustees to lease "for any term or number of years not exceeding twenty-one years." The trustees agreed to grant a lease for that period determinable at the end of the seventh or fourteenth year, and it was held by KINDERSLEY, V.C., that this would be a good exercise of the power. A lease, he pointed out, determinable at stated periods before the full term, is still a lease for a term, and provided it cannot exceed the authorized period it is no objection that it may not last for the full period granted. The authorized period "is a limit beyond which the power cannot be exercised, but that limit does not affect the question as to the lease being a term," and it appears to me, considering the limitations of the power, that a term determinable at the option of both the lessor and lessee, or of either of them, is entirely within the terms of the power." There had been doubt in Ireland as to such a lease being good. In *Lowe* v. *Swift* (2 Ball & B., p. 536), Lord MANNERS, L.C., expressed his opinion that it would be a fraud on the power; and in *Jack* v. *Creed* (2 Huds. & Bro. 128) the King's Bench held the lease to be void. On the other hand, in *Jones* v. *Verney* (Willes, p. 175) WILLES, C.J., expressed the opinion that a clause enabling the lessee to quit before the expiration of the term did not invalidate the lease, and the validity of a lease with a clause of surrender was recognized in *Sheehy* v. *Muskerry*

(1 H. L. C. 576). The statutory power conferred by the Conveyancing Act, 1881, does not seem to differ in this respect from an express power of leasing, and BUCKNILL, J., decided, in accordance with the English authorities, that the lease in the present case was not invalidated by the insertion of the option for the lessee to determine it.

As to an option to renew the lease at the end of the term, there was no need to hold the lease bad because this option had been inserted. The option, if exercised, would involve the grant of a fresh term, and the rent to be reserved would, under the statute, have to be the best then obtainable. Hence such an option cannot be given in a lease granted under the statutory power. The principle is the same as that which prevents trustees from granting a lease with an option of purchase: *Oceanic Steam Navigation Co.* v. *Sutherberry* (16 Ch. D. 236). But the lease is not bad on this ground. It is a good lease for the original term, and at its expiration the mortgagor would be justified in granting a renewal in accordance with the option if the rent to be reserved was at that time the best obtainable. "If," said BUCKNILL, J., "on such renewal it could be shewn that £350 was not the best rent, then the renewal would, in my opinion, be invalid as against the mortgagee for that reason; but that is not the same thing as holding that the liberty to renew invalidates the lease now, and I do not think it does." From all which it appears that a lease, keeping within the terms of section 18, will not be void because it contains other usual clauses; but it must not on any account include other than the mortgaged property, unless the rent is apportioned in the lease.

Reviews.

Parliamentary Registration.

THE PARLIAMENTARY AND LOCAL GOVERNMENT REGISTRATION MANUAL: BEING A PRACTICAL GUIDE TO THE REGISTRATION OF VOTERS, AND THE COURTS OF THE REVISING BARRISTERS; WITH AN APPENDIX OF ALL THE STATUTES RELATING THERETO FROM THE REFORM ACT, 1832; TOGETHER WITH THE REGISTRATION ORDER, 1907. By M. MUIR MACKENZIE and S. G. LUSHINGTON, Barristers-at-Law. THIRD EDITION. By S. G. LUSHINGTON and C. G. E. FLETCHER Barristers-at-Law. Shaw & Sons; Butterworth & Co.

Twelve years have passed since the last edition of this valuable book was published, and indeed it has been impossible of late years to find any really comprehensive text-book on the subject of more recent date. During that time a number of important decisions have been given, and a work which incorporates them is badly wanted, and will be more than welcome to all concerned in this branch of the law. This book fully satisfies all reasonable requirements, and contains references to cases as late as those reported in the March number of the Law Reports for the present year. It is not creditable to the nation that a subject which might easily be made so simple should in fact be so complicated and difficult, but such is the case; and that being so, a clear, well-written and accurate text-book (such as this is) is an absolute necessity in dealing with registration matters and the business of the revision courts.

Justices' Practice.

STONE'S JUSTICES' MANUAL: BEING THE YEARLY JUSTICES' PRACTICE FOR 1909. WITH TABLE OF STATUTES, TABLE OF CASES, APPENDIX OF FORMS, AND TABLE OF PUNISHMENTS. FORTY-FIRST EDITION. Edited by J. R. ROBERTS, Solicitor. Shaw & Sons Butterworth & Co.

"Stone" comes out a little later this year, and that is not to be wondered at, seeing that many of the important statutes, passed last year and duly incorporated in this edition, did not receive the Royal Assent till the 21st of December. Now that it has come, it proves to be an immense book. Every year it grows with the ever-growing mass of business laid by Parliament on the shoulders of our magistrates. Twenty-eight Acts of last year are noticed in this volume, the most far-reaching and important being the Children Act, the subject of which occupies some seventy pages. A large number of recent decisions also have had to be inserted, and some of the *dicta* and judgments of the Court of Criminal Appeal have received attention. The book occupies so unique a position, and its value and arrangement are so well known, that criticism or description would be useless. Suffice it to say that in the latest edition we have the old book brought up to the requirements of to-day.

Books of the Week.

The Law and Practice under the Companies (Consolidation) Act 1908, and the Limited Partnerships Act, 1907, containing the Statutes and the Rules, Orders, and Forms to Regulate Proceedings. By the Right Hon. Sir HENRY BURTON BUCKLEY, Knight, V.C., M.A., one of the Lords Justices of his Majesty's Court of Appeal. Ninth Edition. By the Author. Stevens & Haynes.

The Laws of England: being a Complete Statement of the Whole Law of England. By the Right Hon. the Earl of HALSBURY, Lord High Chancellor of Great Britain 1885–86, 1886–92, and 1895–1905, and other Lawyers. Vol. VII.: Constitutional Law (Part VI. to end); Contempt of Court; Attachment and Committal; Contract. Butterworth & Co.

Mayne's Treatise on Damages. By JOHN D. MAYNE, Barrister-at-Law. Eighth Edition. By LUMLEY SMITH, K.C., Judge of the City of London Court. Stevens & Haynes.

A Digest of Equity. By J. ANDREW STRAHAN, M.A., LL.B., Reader of Equity to the Inns of Court and G. H. B. KENRICK, LL.D., Barristers-at-Law, Member of the Board of Examiners appointed by the Council of Legal Education. Second Edition. Butterworth & Co.

The Measure of Damages in Actions of Maritime Collisions. By E. S. ROSCOE, Barrister-at-Law. With Notes of American Cases and Epitomes of the Law of Scotland, by JOHN A. SPENS; France, by LEOPOLD DOR, and Germany by Dr. O. SCHROEDER; also Some Unreported Judgments and Registrars' Reports. Butterworth & Co.

An Epitome of the Law affecting Charter-parties and Bills of Lading. By LAWRENCE DUCKWORTH, Barrister-at-Law. Third Edition, Revised and Enlarged. Effingham Wilson.

The Law Magazine and Review: a Quarterly Review of Jurisprudence, being the Combined Law Magazine, founded in 1828, and the Law Review, founded in 1844. May, 1909. Jordan & Sons (Limited).

Leaves of the Lower Branch: The Attorney in Life and Letters. By E. V. B. CHRISTIAN, LL.B. With Illustrations. Smith, Elder & Co.

Correspondence.

A Trap in the Companies (Consolidation) Act, 1908.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I should like to call the attention of the profession, or that part of it which is engaged in the practice of Company Law, to a trap which appears to have been laid for them in the Companies (Consolidation) Act, 1908.

Hitherto, "extraordinary" resolutions and "special resolutions" have been well recognized as two separate and distinct kinds of resolutions, defined respectively by sections 129 and 51 of the Companies Act of 1862, and in drawing the notices of meetings convened to pass such resolutions it has been the regular practice to state on the face of the notices whether the resolution proposed to be passed is "extraordinary" or "special," as the case may be.

Section 69, however, of the Companies (Consolidation) Act, 1908, after defining an extraordinary resolution as one passed "by a majority of not less than three-fourths of such members entitled to vote as are present in person or by proxy at a general meeting *of which notice specifying the intention to propose the resolution as an extraordinary resolution* has been duly given," proceeds to define a special resolution as one "which has been passed in manner required for the passing of an extraordinary resolution."

Eminent counsel has advised that to satisfy the requirements of this section it is necessary, in giving notice for the first meeting to pass a special resolution, to state the intention to propose that resolution as an extraordinary resolution.

While I venture to doubt the correctness of this opinion, if the intention to confirm the resolution as a special resolution is clearly stated on the face of the notice, it is obvious that if the opinion is correct the new Act will necessitate an entire change of the practice which has been regularly followed for many years past, and that the section above referred to has, in this instance, introduced confusion, where none previously existed, between two entirely separate and distinct things.

In that case it is to be hoped that the draftmanship of this section is not a fair specimen of the draftmanship of the Act as a whole.

14, St. Helen's-place, E.C., May 7. W. W. PAINE.

[See observations under the head of "Current Topics."—ED. *S.J.*]

The Demand for More Judges.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—With your permission, I should like to answer one or two of the objections in your courteous observations on my proposition that the High Court ought at this turning point in its impending and inevitable development to provide itself with new machinery for trying actions which might have been brought in a county court. And further, that this machinery ought to be of the same calibre and approximate cost as that which would have efficiently disposed of those actions had they been in fact brought in the county court.

I am unable to see that my proposition involves in any shape or form, or in the smallest degree, an amalgamation of the High Court with the county court, or that it would create "intermediate" judges. As a matter of fact, the High Court already possesses machinery which is used to a limited extent for this very purpose, and it has never before been supposed to work in that direction. It is restricted to actions where the parties consent (*e.g.*, under ord. 14, r. 7) to refer their action for trial before a master. A number of cases are tried in this way because the public confidence in the tribunal has been steadily growing for years, and only lack of time to do the work prevents the masters from trying more of these cases. Many actions are also tried before the official referees, but here again section 14 of the Arbitration Act restricts the scope of the jurisdiction to cases of a particular nature. As a consequence of these limitations, there are still some 600 cases a year that might have been brought in a county court which have to be sent for trial in court before judges of the High Court, thereby occupying their time unnecessarily, according to my humble opinion, on matters which might be disposed of quite as well at less than a third of the cost to the country.

There is no denying the fact that if this half (in number only, not in importance or in length of time occupied) of all the cases tried in the King's Bench Division were provided for independently of the judges of the High Court (except for appeal) there would be no arrears, and a system would have been created which could be easily and economically developed to keep down arrears in future.

When this fact is coupled with another of great importance—namely, the Appellate Jurisdiction Act, 1908, which makes every judge of the High Court liable to be called upon to sit in the Court of Appeal, the whole solution of the present difficulty of the High Court comes vividly into view. What will be the use of that Act, by which the High Court judges are to be taken for appeal work, if the burning question of the arrears of work waiting for them as judges of first instance is not to be otherwise provided for at the same time? The question answers itself. It will merely increase the arrears of actions for trial, which even at present approximate to a denial of justice to litigants. But if those arrears are dealt with—as dealt with they must be if the Supreme Court is to retain the confidence of the public—the Appellate Jurisdiction Act, 1908, will be the keystone of the arch supporting the Supreme Court above the charge of incapability to cope with its work of both trials and appeals.

With regard to your suggestion that my proposal for lower grade judges would alter the scale of costs, I may point out that it could not possibly have any such effect, because in the class of actions alone involved in my proposal—*i.e.*, actions which could have been brought in a county court, the High Court can now only allow costs on the county court scale (County Courts Act, s. 116), unless a judge certifies for High Court costs. This certificate is only given in exceptional cases, and would still be only so given.

Whether the proposed new judges for this less important class of actions should be called "His Honour" or by any other title is surely a matter of minor importance. I think that that would be the most proper method of address. They ought to be judges, and not referees, and, to guard against all possible confusion, might be styled "Deputy Judges of the High Court," which would make it clear that, while they were part of the judicial machinery of the High Court, they were not within the meaning of any statutory provision conferring personal jurisdiction on "a judge of the High Court." There is no reason that I can see, either of sentiment or expediency, why, if the need justifies it, the High Court should not create for itself, for its own requirements, a number of sub-judges in fact, and acknowledged as such, but with a limited jurisdiction; lower than the judges of the High Court, but within their limited jurisdiction empowered to try actions with or without juries. The nucleus already exists for the formation of this Lower Court of King's Bench in the official referees and the masters, all of whom are already performing analogous work, as I have explained above, with an addition to their numbers, and the removal of the existing restrictions which confine the scope of their judicial work within unnecessarily narrow limits, they would form an excellent Lower Court of King's Bench for the trial of the class of actions under discussion.

In discussing this matter let us leave nothing out of sight. The legitimate interests of the bar have to be considered. Would they be prejudiced by my proposal? I think not. One of the most striking features of the Judicial Statistics is that which shews the continual preponderance of the smaller actions—*i.e.* actions which might have been brought in the county court but are in fact brought in the High Court—over the actions of greater importance. How is this fact going to be met? Either the High Court must be amalgamated with the county court, or, in other words, plaintiffs in these actions must be shut out of the High Court (for that is what this proposed amalgamation really means), or the High Court must provide itself with equally economical machinery to deal with these cases. The question of amalgamation was considered by the County Courts Committee, and they were equally divided. It involves a host of considerations, but I cannot bring myself to believe that any one of them, or all of them combined, can be so great as the inalienable right, which ought to exist within reasonable limits for every subject, to come to the High Court if he so desires. The bar suffers by arrears and delays almost as much as litigants, and would benefit equally by the removal of those arrears. And I suggest that in the matter of promotion as well as of the prompt disposal of all cases, the bar would benefit more on the whole by a wider diffusion of patronage consequent on the creation of a larger number of sub-judges than by adding a smaller number of High Court judgeships. These minor judgeships would be more easy to obtain in any quantity found necessary than the more costly High Court judgeships will ever be, because the demand would be so obviously an economical and effective proposal for meeting the difficulty of arrears.

May 11. F. A. S.

[See observations under the head of "Current Topics."—Ed. *S.J.*]

New Orders, &c.

Rules of the Supreme Court (May), 1909.

Order XXXIX., Rule 4.

1. Order XXXIX., Rule 4, is hereby annulled, and the following Rule shall stand in lieu thereof:—

The notice of motion shall be a 14 days' notice, and shall be served within 10 days after the trial, or where further consideration has been adjourned within 10 days after judgment has been given on such further consideration. The time of the vacations shall not be reckoned in the computation of the time for serving the notice of motion.

Order LVIII., Rule 15.

2. Order LVIII., Rule 15, shall be read as if at the beginning of the Rule, the words "subject and without prejudice to the powers of the Court of Appeal under order LXIV., Rule 7" were inserted, and as if the words "except by special leave of the Court of Appeal" and "except by such leave" were omitted therefrom.

Order LXI., Rule 8a.

3. It shall not be necessary to enrol any recognizance or bond given by a receiver, or liquidator, or guardian in pursuance of an order of the Court or a Judge, but the same shall be filed and kept as a record, until the same has been duly vacated by order.

Order LXV., Rule 27, Regulation 29a.

4. In taxations under or pursuant to the Solicitors Act, 1843, of a solicitor's fees, charges, and disbursements no such disbursements shall be allowed which have not been actually made before the delivery of the bill of costs unless the bill shall expressly state that they have not then been made, and shall set out such unpaid items of disbursements under a separate heading in the bill, in which case they may be allowed by the Taxing Master if they are actually made before the commencement of the proceedings in which the taxation takes place, and are made in discharge of an antecedent liability of the solicitor (including counsel's fees) properly incurred on behalf of the client. For the purposes of computation of one-sixth thereof such bill shall be deemed to include such unpaid items as part of the bill.

Provided also that if the proceedings for taxation shall have been commenced by the client or a third party, payments made by the solicitor pending such proceedings in discharge of any such antecedent liability so set out in the bill (including counsel's fees) may be allowed by the Taxing Master, if actually made before the commencement of the taxation, if it appears to him that such payments have been properly made and that no injustice is done thereby.

The provisions as to the review of taxations shall apply to anything done by the Taxing Master pursuant to this Rule.

5. These Rules, which shall come into operation on the 1st of June, 1909, may be cited as the Rules of the Supreme Court (May), 1909, or each Rule may be cited according to the heading thereof with reference to the Rules of the Supreme Court, 1883.

The 3rd of May, 1909.

(Signed) Loreburn, C.
Herbert H. Cozens-Hardy, M.R.
R. L. Vaughan Williams, L.J.
R. J. Parker, J.
Christopher James.
James S. Beale, Pres. Law Soc.

CASES OF THE WEEK.

Court of Appeal.

BURR *v.* SMITH AND OTHERS. No. 1. 7th May.

DEFAMATION—ACTION OF LIBEL AGAINST PUBLIC OFFICIALS—WINDING-UP OF COMPANY—REPORTS MADE BY DEFENDANTS REFERRING TO THE LIQUIDATION OF COMPANIES PROMOTED BY THE PLAINTIFF—ABSOLUTE PRIVILEGE PLEADED—ORDER STAYING ACTION—COMPANIES (WINDING-UP) ACT, 1890, SCHEDULE 1 (3) AND S. 29.

The plaintiff commenced an action to recover damages for alleged libel contained in official reports made in the winding-up of certain companies which had been promoted by the plaintiff.

Held, that the action could not be maintained against the defendants, as the official reports were privileged documents, and therefore the action had on that ground rightly been stayed.

Bottomley *v.* Brougham (52 SOLICITORS' JOURNAL 225; 1908, 1 *K. B.* 584) *followed*.

Appeal by the plaintiff, a financial agent carrying on business in the City, against an order of Lawrance, J., at chambers, directing that the statement of claim should be struck out. The plaintiff claimed damages for alleged libel contained in the official reports made by the defendants in the matter of the liquidation of the Colliery and General Contract Co. (Limited) and other companies connected therewith. The defendants were Mr. John Smith, C.B., the Inspector-General in Bankruptcy and Inspector-General in Companies' Liquidation; Mr. George Stapylton Barnes, one of the Official Receivers under the Companies (Winding-up) Act, 1890, attached to the High Court of Justice; and Mr. Harold De Vaux Brougham, formerly an Official Receiver in Bankruptcy, and subsequently an Official Receiver in Companies' Liquidation, to recover damages for libel. In the year 1896 and subsequent years the plaintiff was concerned in the opening out and development of a mineral area in the South of England known as the Kent Coalfield, and promoted various companies in connection therewith. In 1899 a limited company known as the Colliery and General Contract Co. (Limited), which had business transactions with some or all of the said companies, was compelled to go into liquidation. The following cases were cited in support of the appeal: *Royal Aquarium* v. *Parkinson* (1892, 1 Q. B. 431), *Munster* v. *Lamb* (11 Q. B. D. 588), and *Scott* v. *Stanfield* (L. R. 3 Ex. 220). Without hearing counsel for the respondents,

FLETCHER MOULTON, L.J., said the appeal failed. The action was against three defendants, and, so far as Mr. Barnes and Mr. Brougham were concerned, the alleged libels were contained in official reports made by them under section 3 of the First Schedule to the Companies (Winding-up) Act, 1890. That section was as follows: "The official receiver shall also, as soon as practicable, send to each creditor mentioned in the company's statement of affairs, and to each person appearing from the company's books or otherwise to be a contributory of the company, a summary of the company's statement of affairs, including the causes of its failure, and any observations thereon which the official receiver may think fit to make." The official receivers were officers of the court which had to do with the liquidation of companies—that was to say, were officers of this court. Where a company was compulsorily wound up, the official receiver had to perform this duty imposed upon him by the Act, and he had to perform this duty as an officer of the court in connection with an inquiry which might be called a judicial inquiry. The performance of such a duty was a matter of absolute privilege, and absolute privilege attached to a report made in the performance of this duty: *Bottomley* v. *Brougham* (1908, 1 K. B. 584). He thought that the reasons given for his judgment by Channell, J., were admirably expressed, and were perfectly accurate. They were as follows: "It is not that there is any privilege to be malicious, but that, so far as it is a privilege of the individual—I should call it rather a right of the public—the privilege is to be exempt from all inquiry as to malice; that he should not be liable to have his conduct inquired into to see whether it is malicious or not—the reason being that it is desirable that persons who occupy certain positions as judges, as advocates, or as litigants should be perfectly free and independent, and to secure their independence, that their acts and words should not be brought before tribunals for inquiry into them merely on the allegation that they are malicious." The action against Mr. John Smith was in a different position. The alleged libel complained of in this part of the case was contained in a report made under section 29 of the Companies (Winding-up) Act, 1890. That section was as follows: "(1) The officers of the courts acting in the winding-up of companies shall make to the Board of Trade such returns of the business of their respective courts and offices at such times and in such manner and form as may be prescribed, and from such returns the Board of Trade shall cause books to be prepared which shall, under the regulations of the Board, be open for public information and searches. (2) The Board of Trade shall also cause a general annual report of all matters judicial and financial within this Act to be prepared and laid before both Houses of Parliament." The Board of Trade could only perform its statutory duties by means of its officers. The meaning of sub-section 2 of the section which he had just read was that the Board of Trade should set its officers to prepare such a report. He need not say whether an officer of the Board of Trade was an officer of the court. He was an officer of the Board by whom the Board was enabled to perform its statutory duty. He acted as the hand of the Board of Trade, and when he made a report he was reporting to no other body than that of which he was, so to speak, a part. He had no doubt whatever that the coming of this report into the hands of superior officers of the Board of Trade did not constitute any publication at all. This was merely a part of the preparation of a report under the section. The Board of Trade, however, had not only to prepare the report, but also to lay it before Parliament. But that did not make the officers liable in respect of any libellous statement that might be contained in the report. The order for the report to be printed came from Parliament. He thought there was here no publication of this report at all by the defendant, Mr. Smith. The Board, by adopting it, made it their report, and Parliament ordered it to be circulated. The action, therefore, could not be maintained against the defendant Mr. Smith. Further, he thought that under the inherent power of the court this action might properly be dismissed as frivolous and vexatious.

FARWELL, L.J., concurred. Appeal dismissed.—COUNSEL, *Hume-Williams*, K.C., and *J. R. Bell Hart*, for the plaintiff; *Sir W. S. Robson*, A.G., and *Rowlatt*, for the defendants. SOLICITORS, *W. Stopher; The Solicitor to the Board of Trade*.

[Reported by ERSKINE REID, Barrister-at-Law.]

HANRAHAN *v.* LEIGH-ON-SEA URBAN DISTRICT COUNCIL. No. 1. 5th May.

LOCAL GOVERNMENT—BYE-LAWS—BUILDINGS—NEW BUILDING—CONVERSION OF RAILWAY CARRIAGE INTO DWELLING-HOUSE—DEMOLITION OF WHOLE STRUCTURE BY LOCAL AUTHORITY—PUBLIC HEALTH ACT, 1875 (38 & 39 VICT. C. 55), S. 159.

The effect of the provision in section 159 *of the Public Health Act* 1875, *that, for the purposes of the Act, the conversion into a dwelling-house of a building not originally constructed for human habitation shall be considered the erection of a new building, is that the provisions of the Act, and of bye-laws made under the Act as to new buildings, become applicable to the converted building as if it were an entirely new building.*

Hence an old railway carriage which the plaintiff acquired when he purchased a plot of land and converted into a dwelling-house became thereby a new building within the meaning of the above section, and as it did not comply with bye-law 10, *the defendants were, under bye-law* 102, *after having given the proper notices, entitled to pull down the whole structure.*

Decision of Divisional Court (53 SOLICITORS' JOURNAL 163; 1909, 1 *K. B.* 263) *affirmed*.

Appeal by the plaintiff from a decision of the Divisional Court affirming a judgment of the judge of the Southend County Court. The plaintiff purchased land on which stood an old railway carriage previously used as a refreshment room. By slight alterations he converted it into a residence, in which he lived, with his wife and children. The defendants after serving a notice upon the plaintiff, which he disregarded, demolished the residence as being a new building in contravention of a bye-law made pursuant to the Public Health Act, 1875, s. 157. By section 159 of that Act the conversion into a dwelling-house of any building not originally constructed for human habitation is to be considered the erection of a new building. The defence to the action brought in the county court, claiming damages for the demolition of the residence and the conversion of the materials of which it was composed, was that under the bye-laws the defendants were justified in removing the building. In satisfaction of the conversion of the materials they paid into court the sum of £5 10s. The jury awarded the plaintiff £5 damages, and the judge accordingly entered judgment for the defendants upon this point. With regard to the trespass, he decided that by virtue of the provisions of the Public Health Act, 1875, and of the bye-laws under it, the defendants were justified in what they had done. The Divisional Court (Bigham and Walton, JJ.) dismissed the plaintiff's appeal.

THE COURT (Lord ALVERSTONE, C.J., and FLETCHER MOULTON and FARWELL, L.JJ.), without hearing counsel for the respondents, upheld the decision of the Divisional Court, and dismissed the appeal with costs.—COUNSEL, *Radcliffe*, K.C., and *Thornton Lawes*, for the appellant; *Atkin*, K.C., and *Herbert Smith*, for the respondents. SOLICITORS, *C. T. Wilkinson; Lees & Co.*

[Reported by ERSKINE REID, Barrister-at-Law.]

RUMBOLD *v.* LONDON COUNTY COUNCIL AND SCOTT. No. 1. 5th May.

PRACTICE—PLEADING—DEFENCE NOT SPECIALLY PLEADED—INEVITABLE ACCIDENT—R.S.C. XIX., 15.

At the trial of an action for negligence against two defendants, evidence was given to shew that the accident was inevitable, although that defence was not upon the pleadings. Sutton, J., left this question to the jury, and they found for the defendants. The plaintiff appealed on the ground (1) *that the learned judge had improperly admitted evidence of an inevitable accident, there being no such defence raised by the defendants in their pleadings; and* (2) *that the learned judge was wrong in law in not allowing an adjournment to the plaintiff, as the plaintiff was taken by surprise on the defendants placing evidence before the jury that it was the negligence of a third party which caused the defendants' vehicles to collide and injure the plaintiff.*

Held, that as upon the facts it was obvious that the jury might have

to consider the question of inevitable accident, the giving evidence to support that defence was not a matter of "surprise," which entitled the plaintiff to an adjournment. At the trial the defendants elected to stand on their pleadings, and therefore no amendment was asked for. The ruling of the judge was therefore right, and there being no misdirection alleged except the allowing the jury to consider the question of inevitable accident, the appeal failed.

Semble per Lord Alverstone, C.J., *that the decision in* Dowager Countess of Winchilsea *v.* Beckly (2 *T. L. R.* 300) (*relied on by the plaintiff*) *was wrongly decided.*

Application by the plaintiff for judgment or new trial on appeal from the verdict and judgment at a trial before Sutton, J., and a common jury. The plaintiff claimed damages for personal injury alleged to have been caused by the negligence of the defendants or their servants. The statement of claim set out that on the 10th of October, 1907, the plaintiff was a passenger on one of the defendant council's trams, when the said tram came into collision with a van driven by the defendant Scott or his servant, and that by such collision the plaintiff suffered injuries. The defendants both denied negligence. At the trial evidence was given to shew that the horses of the van shied at a piece of gaudy paper, which was blowing about in the road, and that the accident was wholly inevitable. It was argued for the plaintiff upon this evidence having been given that if the defence of inevitable accident was to be considered by the jury it was a new defence, and on the authority of *Dowager Countess of Winchilsea* v. *Beckly* (2 T. L. R. 300), the plaintiff was entitled to have the case adjourned to amend his pleadings, or to have the evidence ruled by the judge as inadmissible, as raising altogether a fresh defence. Sutton, J., ruled against the plaintiff, and judgment having on the verdict been entered for the defendants, the present appeal was lodged by the plaintiff.

Lord Alverstone, C.J., in giving judgment, said that each of the defendants put upon the record a defence denying negligence, and saying that if there was negligence, the accident was due to the negligence of the other. It was now contended by the plaintiff that the evidence that was given, which pointed to the accident being caused by a piece of paper blowing about, raised a new defence—that of an inevitable accident—and that the judge was wrong in allowing the jury to consider it. He was surprised to hear that that point was taken, because he had often ruled that it was a question for the jury whether there was negligence or not, and that if in the course of the case it was consistent with the evidence that the accident had happened through no negligence of either plaintiff or defendant, it was open to the jury to find for the defendant. He never remembered such a plea in an action of negligence. It was said that the contrary was ruled by Huddleston, B., in 1886, in the case of *Dowager Countess of Winchilsea* v. *Beckly* (*supra*), which to a certain extent supported that view. In that case counsel asked leave to amend his defence, and the case was adjourned, and to that extent Huddleston, B., gave effect to the contention. In his (the Lord Chief Justice's) judgment that case was wrongly decided. He thought that where upon the evidence it was obvious that a question of inevitable accident might arise the jury might consider the evidence. But then it was said that it was a matter of surprise. There might be cases in which entirely new facts arose at the trial, and in which the judge might grant an adjournment. He thought one reason why it was not granted here was because the defendants elected to stand on their pleadings, and therefore no amendment was made. He had not the slightest doubt that it was known that such a point might be raised. The ruling of Sutton, J., was therefore quite right, and there was really no misdirection alleged except in allowing the jury to consider the question of inevitable accident. In his judgment this appeal failed.

Fletcher Moulton and Farwell, L.JJ., agreed. Appeal dismissed.—Counsel, *M. O'Connor* and *P. T. Blackwell*, for the plaintiff; *Rawlinson*, K.C., and *W. Finlay*, for the London County Council; *S. O. Henn-Collins*, for Scott. Solicitors, *W. B. Blackwell & Co.*, for plaintiff; *E. Tanner*, for the London County Council; and *E. Shalless*, for Scott.

[Reported by Erskine Reid, Barrister-at-Law.]

High Court—Chancery Division.

Re **WHITELEY. WHITELEY** *v.* **BISHOP OF LONDON.** Eve, J. 5th and 6th May.

Will—Legacy—Legacy Duty—Payable out of Residue—Time for Payment of Legacy—Interest on Legacy from a Year after Testator's Death.

A testator directed his executors to pay all duties payable in respect of legacies or otherwise payable under his will, and directed them at any time to set apart and appropriate out of residue a sum of money upon trust for a charity.

Held, that the appropriated fund was liable to legacy duty, which was payable out of residue.

Held, also, that there being no fixed time for payment, the fund carried interest at 4 per cent. from a year after the death of the testator.

The rule laid down by Lord Cairns in Lord *v.* Lord (*L. R. 2 Ch., at p. 789*) *applied.*

This was a summons by the executors of the will of the late William Whiteley to have it determined (1) whether legacy duty on a legacy to the Whiteley Homes Trustees was payable out of the fund or out of the residuary estate; and (2) whether the legacy carried interest from a year from the death of the testator. The questions raised by the summons involved a very large amount, the legacy being £1,000,000 and the legacy duty thereon being £100,000. The testator by his will directed his trustees out of moneys to arise from the sale and conversion of his residuary real and personal estate and out of his ready money in the first place to pay his funeral and testamentary expenses and debts and to pay or provide for the legacies and annuities thereby bequeathed, and also all estate, legacy, and other duties payable in respect of his estate, and in respect of the said legacies and annuities or otherwise payable under his will, and in the next place to set apart certain legacies, and subject as aforesaid the testator declared that his trustees should, at such time or times and from time to time as they should think fit, but nevertheless as soon after his death as circumstances would permit, having regard to the amount of his residuary estate at his death and the facilities of sale and realisation, and having regard to the directions thereinbefore contained, set apart and appropriate out of the residue of the moneys to arise from such sale and realization a sum or sums amounting as nearly as might be to but not exceeding £1,000,000, and such sum was to be held upon trust for the Whiteley Homes Trustees, of which the Bishop of London was one. It was contended on behalf of the residuary legatees that the legacy was not given until a certain event, that is, until the executors had funds in hand to meet it, and therefore it did not carry interest.

Eve, J.—My sympathy is with the residuary legatees, but my judgment must be in favour of the Whiteley Homes Trustees. The testator gave his residuary estate to his trustees upon trust for conversion with a very wide power to postpone conversion. The testator saw that realization might be considerably delayed if the estate was to be realized to the best advantage, and consequently he gave his executors a wide discretion. He then made the bequest to the Whiteley Homes Trustees, and declared the trusts upon which the legacy was to be held. In those circumstances two questions had arisen, the first being whether legacy duty on the legacy to the Whiteley Homes was to be paid out of the legacy itself or out of the residuary estate. The testator had directed his executors to pay all duties payable in respect of his estate and legacies or otherwise payable under his will. It would be difficult to conceive words of wider import in which the testator could have provided for payment of duty out of residue. There was no reasonable doubt on the point, and therefore duty was payable out of the residuary estate. With regard to the payment of interest, it was contended on behalf of the residuary legatees that the gift to the Homes Trustees was postponed until the estate was realized and the executors had sufficient funds in hand to appropriate the legacy. The rule is laid down by Lord Cairns in *Lord* v. *Lord* (L. R. 2 Ch., at p. 789), where he says: "The rule of law is clear, and there can be no controversy with regard to it, that a legacy payable at a future day carries interest only from the time fixed for its payment. On the other hand, where no time for payment is fixed, the legacy is payable at, and therefore bears interest from, the end of the year after the testator's death, even though it be expressly made payable out of a particular fund which is not got in until after a longer interval." In my opinion, the legacy in the present case is not made payable at a definite time. The testator purposely left the time for payment open, to depend on circumstances which, at the time of making his will, he could not foresee. He did not therefore provide that the legacy should not be paid before any fixed time, and consequently the present case falls within the rule laid down by Lord Cairns in *Lord* v. *Lord*, and the legacy to the Whiteley Homes carries interest at 4 per cent. I may add that this conclusion is in accordance with a case not cited in argument of *Re Yates* (96 L. T. 758). The costs of the application will be paid out of the residuary estate.—Counsel, *P. O. Lawrence*, K.C., and *Sargant; Jessel*, K.C., and *Rolt; Errington*. Solicitors, *Baileys, Shaw, & Gillett; Rose-Innes, Son, & Crick; Roche, Son, & Neale*.

[Reported by S. E. Williams, Barrister-at-Law.]

TAPSTER *v.* **WARD.** Eve, J. 11th May.

Policy—Life—Bankruptcy of Assured—Subsequent Payment of Premiums—Death of Assured—Claim to Policy Moneys.

A man effected a policy upon his own life, and subsequently became bankrupt, but shortly afterwards received his discharge. He continued to pay the premiums on the policy up to the time of his death, when his legal personal representatives claimed the policy moneys as against the trustee in bankruptcy.

Held, that the claim of the trustee must prevail, and that the debtor's representatives were not entitled to any part of the policy moneys.

Re Tyler (1907, 1 K. B. 865) *distinguished.*

This was a special case to have it determined whether the plaintiff, as legal personal representative of John Tapster, was entitled to policy moneys, as against the defendant, who was the official receiver and trustee for the creditors of J. Tapster. In 1879 John Tapster effected a policy of assurance in his own name and on his own life for £250. On the 30th of December, 1879, he presented a petition for liquidation without disclosing the existence of the policy, and in January, 1880, a resolution was passed that the debtor's affairs should be liquidated by arrangement. A dividend of 14s. was paid, and in October, 1880, the debtor was granted his discharge. At the date of the liquidation, and down to the close thereof, only one premium was paid, and the policy was then of no surrender value. The policy was retained by the debtor, and all subsequent premiums were paid by him down to the date of his death on the 19th of April, 1907. It was contended on behalf of the plaintiff that the present value of the policy was entirely due to the premiums paid by John Tapster, and

therefore his legal personal representative was entitled to the policy moneys.

EVE, J.—In this case the debtor effected a policy of assurance in 1879 and paid the first premium. In the following December he presented a petition for liquidation under the Bankruptcy Act, 1869. In due course a resolution by the creditors was passed, a dividend was paid in 1880, and the liquidation was closed, and the debtor received his discharge. The debtor did not disclose the policy, but he may have thought it was of no value, and he paid the premiums up to the time of his death, when the value of the policy was £306. The insurance office refused to pay the policy moneys to the plaintiff, and the question now raised is whether he is entitled to them. It must be borne in mind that the policy was unknown to the trustee, and that the debtor paid the premiums in the belief that the policy moneys would be his, and I assume he was ignorant of the trustee's claim. That being so, is there authority for saying that the plaintiff is entitled to the policy moneys or the premiums paid by him? The nearest case is *Re Tyler* (1907, 1 K. B. 865), but when one comes to examine the facts of that case and the following case of *Re Hall* (1907, 1 K. B. 875) it is quite clear that what the court decided was that the trustee could not justly claim the policy. Do the same considerations operate in favour of the debtor in this case? I do not think so. It is impossible to say that the principle of *Re Tyler* ought to be extended to a case like the present. The plaintiff claims that he has a right in equity to the policy moneys. I do not think he has any such equity or that the case falls within *Ex parte James* (L. R. 9 Ch. 609). I must hold, therefore, that the plaintiff is not entitled to any part of the policy moneys.—COUNSEL, *Brodie Cooper*, for plaintiff; *Hansell*, for defendants. SOLICITORS, *H. A. Taylor*, for *E. H. Godson*, Sleaford.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

High Court—King's Bench Division.

INTERNATIONALE GUANO-EN SUPERPHOSPHAATWERKEN *v.* **ROBERT MacANDREW & CO.** Pickford, J. 2nd and 5th April; 4th May.

SHIP—CHARTER-PARTY—EXCEPTIONS—DEVIATION—LIABILITY OF OWNERS.

Where a ship deviates from the voyage contemplated by the charter-party, the shipowners are not protected by exceptions from liability contained in the charter-party for damage to the cargo occurring either before or after such deviation, as they are then in the position of common carriers.

The plaintiffs claimed in respect of damage to a cargo of superphosphate carried on a steamer called *The Cid*, under a charter-party made by the defendants. The facts as found by the learned judge were as follows: The cargo was loaded at Zwijndrecht, in Holland, and was to be carried partly to Algeciras and partly to Alicante, the ship having the option of calling at Coruña for cattle. *The Cid* left Zwijndrecht on the 8th of October, 1907. She arrived at Coruña on the 13th of October, and left on the 21st. She arrived at Algeciras on the 25th of October, discharged part of her cargo there, and left on the 4th of November, there being considerable detention at Algeciras as well as at Coruña. From Algeciras she should have gone, according to the charter-party, direct to Alicante, but she went to Seville for the purposes of the shipowners. She arrived at Seville on the 5th of November, left upon the 8th, and arrived at Alicante on the 11th of November. This deviation occupied some five or six days. At Alicante the cargo was found to be seriously damaged by reason of the acid having corroded the bags and allowed some of the superphosphate to escape. The damage continued in an increasing ratio with each day the cargo was allowed to remain in that condition.

PICKFORD, J., in the course of a written judgment, said: The plaintiffs alleged that the deviation put an end to the charter-party as from the beginning of the voyage, and prevented the defendants from relying on any of the exceptions at any period of the voyage, and that therefore they were liable for the whole of the damage as common carriers. The defendants denied that proposition, and said they were only liable for such damage as was occasioned by the deviation. They said the damage was occasioned by the inherent vice of the cargo, and also that a greater proportion of the damage, if not the whole, occurred before the deviation, and that they were protected, at any rate as to that damage, by the provisions of the charter, because the exceptions applied to any part of the voyage before the deviation, and they were only deprived of the benefit of the exceptions after the deviation. He had, therefore, to decide the effect of the deviation upon the obligations and rights of the parties, and that depended upon what he took to be the true effect of the decision in the case of *Joseph Thorley (Limited) v. Orchis Steamship Co.* (1907, 1 K. B. 660). The plaintiffs said the effect of that decision supported their contention that a deviation put an end to the contract between the parties by way of charter, no matter when or where the deviation took place. The defendants contended that that was not the effect of the decision, because that point was not before the court at the time, the deviation in that case having occurred at the beginning of the voyage. The conclusion he had come to was that that case decided that where there was a deviation the special contract by charter-party ceased to exist. He thought this view of that decision was taken in the case of *The Europa* (1908, P. 84). He thought, therefore, on the authority of that case, he must hold that the defendants could not rely on the terms of the charter, and must be treated as common carriers. That still left a serious question to be decided, viz., whether as common carriers they were responsible for the damage in this case, it being alleged that it was occasioned by the inherent vice and nature of the goods themselves. Common carriers were not liable for damage due to the nature of the thing carried so long as they performed their voyage with reasonable despatch under all the circumstances which they had to encounter. He thought the condition of the cargo was much aggravated by the deviation after its exposure at Algeciras, and, although a common carrier was not responsible for damage arising from the nature of the article itself so long as he performed his voyage properly, he was responsible if he aggravated that damage by any breach of contract on his part. In this case he thought the damage had been so aggravated, and the conclusion he had come to was that the plaintiffs were entitled to the sum of £175 in respect of the damage which was attributable to the act of the defendants.—COUNSEL, *Simon*, K.C., and *Mackinnon; Scrutton*, K.C., and *Leck*. SOLICITORS, *Stephenson, Harwood, & Co.; Lowless & Co.*

[Reported by LEONARD C. THOMAS, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

GRIFFITHS *v.* **GRIFFITHS.** Bigham, P., and Bargrave Deane, J. 6th May.

HUSBAND AND WIFE—SUMMARY JURISDICTION (MARRIED WOMEN) ACT, 1895 (58 & 59 VICT. C. 39), SS. 9 AND 11—ORDER FOR MAINTENANCE—ARREARS—BASTARDY LAWS AMENDMENT ACT, 1872 (35 & 36 VICT. C. 65, S. 4)—ENFORCEMENT OF PAYMENT—APPEAL.

An appeal does not lie to the Divorce Divisional Court from a magistrate's "order" enforcing payment of arrears under a maintenance order.

This was a husband's appeal against the order of a magistrate. The appellant Charles Griffiths appealed against an order made by the metropolitan magistrate sitting at the Thames Police Court, on the 13th of January, 1909, whereby the appellant had been directed to pay to the respondent, Charlotte Griffiths, his wife, the sum of £59 5s., representing eighty-three weeks' arrears of maintenance payable and due under an order made under the Summary Jurisdiction (Married Women) Act, 1895, dated the 28th of September, 1903, on the ground of his desertion. Counsel for the respondent took the preliminary objection that no appeal lay to this court in respect of the magistrate's ruling, which was not an order within the Act of 1895, but only a direction as to how payment of the money due was to be enforced. By section 11 of the Act of 1895 appeals from justices were allowed to this court, while section 9 provided that the payment of any sum of money adjudged to be paid by any order under this Act might be enforced in the same manner as the payment of any sum of money is enforced under an order of affiliation. *Ruther* v. *Ruther* (1903, 2 K. B. 270), which distinguished *Manders* v. *Manders* (45 W. R. 287; 1897, 1 Q. B. 474), decided the point, for the present appeal was not from an order under the Act of 1895, but from a decision or ruling as to the enforcement of payments due under an order. On behalf of the appellant it was contended that the appeal was certainly within the provisions of section 11, and was not governed by section 9. The appellant desired to raise the question of jurisdiction, so as to try the case on its merits. He had paid under the original order for some years, until his wife went to Canada and acquired a domicil there, and he contended that he ought not to be compelled to pay while the respondent was out of the jurisdiction. [BIGHAM, P.—What order was drawn up?] There was no "order," but the entry in the police court's register is "£59 5s. and £3 3s. costs, d.d. three months," which meant that in default of distress or payment of the amount of arrears and costs, the appellant must go to gaol for three months.

BIGHAM, P., in giving judgment, said that in 1903 the respondent had obtained an order for maintenance on the ground of the appellant's desertion. The latter had paid down to June, 1907, since when he had fallen into arrears, amounting to £59 5s. On the respondent's application the magistrate had made what (for want of a better expression) he (the learned President) would call an "order" directing payment, or distress, or, failing that, imprisonment. The making of the "order" was within section 4 of the Bastardy Laws Amendment Act, 1872, as provided for by section 9 of the Act of 1895. That "order" the magistrate had jurisdiction to make. The original order, made in 1903, had never been appealed against, nor had any attempt been made to vary or rescind it, and the "order" which it was now sought to appeal against was merely one to enforce payment of arrears due under the 1903 order. This was not the proper court to appeal to, and the case of *Ruther* v. *Ruther* (*supra*) was conclusive on the point, and a distinct authority for the proposition that an appeal did not lie to the Divorce Divisional Court with regard to an "order" enforcing payment. In that case Lord Alverstone, C.J., said: "I am clearly of opinion that in the circumstances of this case an appeal by way of case stated lies to this division of the High Court. The Act of 1895 provided a new and amended procedure for making orders for the maintenance of wives, and by section 9 it is enacted that the payment of any

sum of money directed to be paid by an order under the Act may be enforced in the same manner as the payment of money is enforced under an order of affiliation. The procedure for enforcing payment is therefore regulated by section 4 of the Bastardy Laws Amendment Act, 1872, which empowers magistrates, where an order for payment has not been obeyed, and no sufficient distress can be had, to commit the defendant to prison for any term not exceeding three months. For the respondent reliance is placed upon the case of *Manders* v. *Manders* (*supra*), and it was argued that the appeal ought to be to the Probate Division; but *Manders* v. *Manders* was a case of an appeal from an order on a husband for a weekly payment, made under the Act of 1895, whereas in this case the appellant is not appealing against the original order, but from the warrant of the magistrate committing him to prison for non-payment, which is issued under the Bastardy Act, and is not an order such as is referred to in section 11 of the Act of 1895. The preliminary objection must therefore prevail, and the appeal be dismissed with costs.

Bargrave Deane, J., concurred.—Counsel, *Coumbe*, for appellant; *Grazebrook*, for respondent. Solicitors, *Barrett & Co.*; *C. V. Young.*

[Reported by Digby Cotes-Preedy, Barrister-at-Law.]

Societies.

United Law Clerks' Society.

ANNIVERSARY FESTIVAL.

The seventy-seventh anniversary festival of the United Law Clerks' Society was held on Friday, the 7th inst., at the Hôtel Cecil, the Lord Chancellor presiding. The following were among the guests: Sir John Hollams and Sir George Lewis (honorary trustees), Mr. R. A. McCall, K.C., Mr. C. A. Russell, K.C., His Honour Judge Mulligan, K.C., Mr. E. G. Hemmerde, K.C., M.P., Mr. Stewart-Smith, K.C., M.P., Mr. S. C. H. Bushe, K.C., Mr. Lewis Thomas, K.C., Mr. J. J. Parfitt, K.C., Mr. Felix Cassel, K.C., Mr. R. B. D. Acland, K.C., Mr. Ernest Pollock, K.C., Mr. F. Lowe, K.C., Mr. A. J. Walter, K.C., Mr. Boydell Houghton, and Mr. Bourchier F. Hawksley.

The loyal toasts having been duly honoured,

The Lord Chancellor, in proposing "Prosperity to the United Law Clerks' Association," said that institutions of this kind for mutual assistance had been a feature of this country for a considerable time, and he was glad to think they had spread to all professions and callings. Those who were concerned in the practice and administration of the law in this country formed a great fraternity, and he supposed that there were some misguided, unfortunate, unhappy people who thought that the lawyers did a certain amount of mischief. He was not of that opinion himself, and he was certain that all who knew anything of the subject would admit that they contrived among them to do a certain amount of good and that they discharged honourably and faithfully some of the most important parts of the business of the country. They formed one great fraternity, for, although there were among them men who were highly stationed, as well as those who were stationed in a humbler degree, yet they had all in common their share in the brotherhood of the men who practised in the Courts of Justice. This particular society had a special claim to their good-will. It was commenced nearly eighty years ago, and—a circumstance which would, he thought, peculiarly recommend it to their consideration—it was started by a few clerks with the object of giving assistance to those who should be its members, as well as to those who should not. He thought that constituted a great claim upon those of them who did not belong to the society. This kind of society ought more than any other to appeal to them, because the great anxieties of life had been present to nearly every man in the room. For the great anxiety of life was when a man was commencing in his profession or calling, having others dependent upon him, wife and children, and he had not made a sufficient sum of money to ensure their comfort in the event of illness or bereavement, or death. That made a man sad and anxious, and he believed that nearly all the anxiety experienced by most men in the earlier part of their lives was due to this cause; for there were very few who would trouble their minds very much about what would happen to themselves. It was what happened, or might happen, to others that alone gave any good fellow much concern. He did not think there were many men present who had not been acquainted with that kind of anxiety, and that being so, nothing could be more prudent than combination for the purposes of the society. He was glad to see from the accounts that the society was exceedingly prosperous, and he hoped it would continue so, and that it would continue to give comfort and help to those who were needing them, and confidence and relief to those who were without any present necessity. He trusted that all present would do their best to promote its wellbeing. He had been asked to mention that there had been a lamentable absence of legacies, but he hoped that the only reason was that there had been no occasion for the distribution of personal property of any well-wishers of the society. But in view of what was inevitable, he hoped that those who could afford it would remember the excellent objects which the society had at heart. The subject was something of a grim one and he would say no more, except that he hoped all of them would live a very long time, and that then they would remember the society. He sincerely hoped and felt sure that all present would try and do something towards assisting the society.

Mr. Henry Spray (Treasurer) returned thanks. He said the society had a splendid record. The men who founded it eighty years ago had nothing but their stout hearts to aid them. They had had no experience of such a society before, but they had succeeded, and the present members had entered into their labours. If they compared what was done in 1832, when a few friends met together in a small room in a London public-house to celebrate the first anniversary, they must recognise the vast difference of the present splendid gathering. A guarantee was afforded of the soundness of the society in the quinquennial valuation which had just been made.

Mr. A. J. Walter, K.C., gave the toast of "The Legal Profession." He said that the profession was truly a fraternity, that was to say, all its branches had been born and bred up together and had worked together from the earliest days until some of their members reached the highest rank of the Bench. He thought that it was one of the great advantages of the English system that all the members of the profession started practically from the same common level in the administration of justice, and were not, as was the case in some other countries, divided, so that some were trained to advocate the rights and wrongs of others and some as judges. In England they all began together and rose from one step in the profession to another. They had the honour that the highest judicial officer in the realm was presiding, and whether members of the bar, solicitors, managing clerks, or barristers' clerks, they could not but feel that the Lord Chancellor, as was the case with all the other members of the Bench, was animated by the spirit which they recognised as the governing spirit of the English Bench, the desire to do justice as between man and man without fear or favour. So long as the English bench maintained that spirit, so long would it command, as it had commanded for centuries, the respect and admiration, not only of the nation, but of the world. To whatever country one went, when one got amongst lawyers, they were all fired with admiration for the English Bench in the absolute impartiality with which everybody who came before it was treated. As for the Bar, its members tried to do their duty and to ensure that their clients had their cases put in the best possible way. Seeing the enormous confidence which was put, and which must be put, in the members of the other branch of the profession, and the confidential relations which must exist between the public and solicitors, he thought he might safely say that there was no body of men throughout the realm who so well deserved the confidence that was reposed in them. When one thought of the secrets, the terrible positions, and the difficulties which were daily confided by members of the public to their legal advisers, one could not but feel that the solicitors' profession must be an honourable profession indeed. There was another body of men represented largely at that gathering, many of whom he had known for years and who were friends of long standing. They were the judges' clerks and managing and barristers' clerks, who were more than clerks to their principals—they were guides and friends. They helped them when they were perhaps a little low; they were useful persons to point out their faults and show them where they might have done this better and where they might have left that unsaid, and the one interest they had at heart was the interest of their masters, to whose service they devoted untiring work. Solicitors had told him that without their managing clerks they did not know how their business would go on. Certainly, so far as his experience had gone, an enormous amount of responsibility was thrown upon solicitors' managing clerks, and the responsibility was honourably risen to. If you wanted information upon any point connected with a case, you need only appeal to the managing clerk and he could tell you everything about it. They were also very sound lawyers, and the majority he had met with were the safest of advisers on a great many subjects. They worked in an absolutely untiring way for their principals, and he was sure that they deserved a niche in the temple inhabited by the legal fraternity.

Mr. Stewart-Smith, K.C., M.P., responded. He said that although there were many drawbacks to the legal profession, there were some advantages—it was an avenue to greater things. If a man wanted to become a Prime Minister, he should go to the Bar—if he wanted to become a Chancellor of the Exchequer, he should be articled to a solicitor, and he would then get an opportunity of being painted in his robes of office and hung in the Law Society's Hall. He would also become one of the best hated men in the country. If he wanted to become First Lord of the Admiralty, he should cultivate the County Court. The Lord Chancellor was presiding over the gathering, and even the Speakership of the House of Commons was not closed to members of the Bar, and some of the best occupants of that post had worn the full-bottomed wig long before they had put it on to go into the chair. At the same time, the profession had its drawbacks. It was not a rich profession, its work was arduous and not too well paid, and for the great bulk of its members there was little opportunity to save enough to ensure security in times of sickness. It was one of the objects of the society to provide for cases of that kind. Some of the members of the profession did not meet with success. They fell by the wayside, and their places in the bear-garden and the chicken-run knew them no more. It was the business of the society to provide for such cases. Surely they might congratulate themselves that those who did their duty in the great work of the profession were happy in being able to enlist the sympathy of all who took part in the work, from the Lord Chancellor on the Woolsack, to the humblest member who worked with them day by day.

Mr. E. G. Hemmerde, K.C., M.P., proposed the health of "The Chairman," observing that the Lord Chancellor had shown that a man who would sacrifice nothing in opinion or view of duty could

yet win the highest position in the State. The whole country had confidence in the present head of the English law, in his appointment of judges and in his sturdy independence.

The LORD CHANCELLOR, in responding, said the place he had to fill was not a very easy one in more particulars than one. The profession was the best critic of any Chancellor, of any judge, or any member of the bar, and the strongest and best check that could be put upon any man who was vested with authority was the check of the profession to which he belonged. The bar, at which every judge had worked, was a constant and vigilant, and watchful society, fearless, not afraid of complaining if it thought injustice was done, and, therefore, of most valuable assistance in preventing the possibility of injustice being done. And with regard to the appointments, which was, indeed, the most vexatious trouble which could afflict any person who had to make a selection, if the profession was satisfied, then he was perfectly certain those appointments must be very nearly the right appointments. He hoped he should never stoop to use the power entrusted to him for any purpose lower than the desire to consider the public welfare, and the public welfare alone. He felt what chance meant—that many men who had deserved the highest place had not attained it, and that there were not a few who had attained high places who hardly deserved them. No one knew until the end, until a man's career was over, and all a man could do was to try and keep a high ideal before him and to hope that he could not fail to deserve public confidence in the end.

Mr. E. W. HANSELL gave the toast "The Trustees and Hon. Stewards," to which Sir JOHN HOLLAMS responded, and Mr. SPRAGUE, of the American bar, proposed the health of "The Ladies," Mr. BOURCHIER F. HAWKSLEY returning thanks.

Mr. FRANK SOUTER (chairman of the acting stewards) announced subscriptions and donations to the amount of £600, which, he said, had been only once exceeded at these anniversaries.

Solicitors' Benevolent Association.

THE usual monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 12th inst., Mr. Walter Dowson in the chair, the other directors present being Sir George Lewis, Bart., and Messrs. A. Davenport, C. Goddard, W. H. Gray, C. G. May, R. A. Pinsent (Birmingham), W. A. Sharpe, R. S. Taylor, Maurice A. Tweedie, and J. T. Scott (secretary). A sum of £740 was distributed in grants of relief, three new members were admitted, and other general business transacted.

Legal News.

Appointment.

Mr. BERTRAM C. BROUGH, barrister-at-law, has been appointed Stipendiary Magistrate for the Staffordshire Potteries, in the place of Mr. Harold Wright, deceased.

Changes in Partnerships.

Dissolutions.

HENRY EADE CHURCHMAN and JOSEPH CROYDON WINSER and GEORGE FREDERIC HAMPTON COLLINSON, solicitors (Churchman, Winser, & Collinson), 16, Mincing-lane, London. March 28.

THOMAS COOKSEY and HAROLD TEMPLE GOODMAN, solicitors, Birmingham. Nov. 20. The said business will be carried on by the said Thomas Cooksey. [*Gazette*, May 7.

EDWARD BERNARD and DAVID HENRY BERNARD, solicitors (Barnes & Bernard), 11, Finsbury-circus, London. March 25. [*Gazette*, May 11.

General.

Among the guests at the Law Society dinner on Wednesday last was the Lord Chancellor.

The Birmingham City Council on Monday decided to raise the salary of Mr. J. Stratford Dugdale, K.C., the Recorder, from £400 to £500 per annum.

Old Serjeants' Inn has been let by auction at a rent equivalent to 4s. per foot per annum, or, at twenty-six years' purchase, £83,200. When the Inn was sold in 1877 to the late Mr. Serjeant Cox, it is stated to have realised £57,100.

The congratulatory dinner to be given by the members of the Northern Circuit to Lord Gorell, Sir John Bigham, and Mr. Justice Hamilton will take place at the Whitehall Rooms, Hôtel Métropole, on Saturday next, May 15. Tickets may be had from Mr. T. G. Brocklebank, Goldsmith-building, Temple, E.C.

Sir Henry Erle Richards, K.C.S.I., K.C., was, says the *Times*, on Wednesday called within the Bar. Though he was appointed King's Counsel some time ago, the delay in calling him within the Bar is accounted for by his absence in India as legal member of the Council of the Viceroy of India.

It is stated that the Benchers of Gray's Inn, acting upon representations which have been made to them, have refused to call two Indian students to the Bar during the present term. The students in question have been accused of being concerned in the propaganda which is said to have its headquarters in this country at "India House," Highgate, and with which Mr. Shyamaji Krishnavarma, who has been disbarred by the Benchers of the Inner Temple, is associated. It is alleged that the two Indian students of Gray's Inn have frequented "India House" and that one of them has been one of the "managers" of that institution. The Benchers have not finally refused to call them to the Bar, but have merely intimated to them that they could not be called on Wednesday week, as they expected to be, and that the call will be deferred until an investigation of the charges brought against them has taken place.

On Monday, in the House of Commons, Sir Gilbert Parker asked the President of the Board of Trade whether he was aware that the United States had increased the term of copyright by fourteen years to a total of fifty-six years; and whether it was intended to revise the British law in the near future, so giving fuller justice to the products of authorship. Mr. Churchill said: I am informed that under the new Copyright Law of the United States, which comes into force on July 1, 1909, the initial term of copyright of twenty-eight years remains unchanged, and that the further term which may be obtained by the author or his personal representatives has been increased from fourteen to twenty-eight years. An extension of the term of copyright given by British law is suggested by the revised International Convention signed at Berlin in November, 1908, and the proposals of this Convention are now being examined by a Departmental Committee.

If in three weeks 160 cases have been disposed of in the King's Bench Division with practically its whole staff of judges at work, says a writer in the *Daily Telegraph*, how long will it be before the 820 cases figuring in the lists at the beginning of the Easter sittings have been heard and determined? This melancholy rule-of-three sum is now being worked out in many sets of chambers. When the Whitsuntide holidays have come and gone the lawyer is only separated from the long vacation by a period of some eight weeks, and the judges of the King's Bench Division are meanwhile scattered over the face of the land. It is then that arrears are surely and steadily accumulated. If the performance of last year is equalled, 332 cases will be got rid of between Easter and August 1. Which will mean that some 500 of the cases entered for hearing at Easter will be still undealt with in mid-October. Is this state of things really satisfactory to the Lord Chancellor?

The following is the resolution proposed by the Chancellor of the Exchequer as to land value duties:—"That on and after the 30th day of April, 1909, the following duties be charged in respect of land:—(i.) A duty on any increment value accruing after the said date at the rate of £1 for every full £5 of that value, the duty to be taken on the occasion of the transfer, or the grant of a lease of the land, and on the occasion of the death of any person where the property passing on his death comprises any such land, and in the case of land belonging to a body corporate or unincorporate on such periodical occasions as Parliament may determine; (ii.) a duty on the value of any benefit accruing to the lessor by reason of the determination of a lease at the rate of £1 for every £10 of that value; (iii.) an annual duty in respect of the capital site value of land which has not been developed for building or other purposes, and the capital value of ungotten minerals, at the rate of one halfpenny for every pound of that value."

At the Surveyors' Institution on Tuesday, says the *Times*, Mr. A. B. Howes, barrister-at-law, read a paper on "Quantity Surveyors: A Review of Their Legal Position." After reviewing the law on the subject, Mr. Howes summarised the relationship between the different parties to a building contract as follows:—(1) As between owner and quantity surveyor. Here there is a contract of service, either direct or through the agency of the architect, and there seems to be a warranty not of absolute, but of reasonable accuracy. There is a custom when an architect has been instructed to obtain tenders, entitling the architect to employ a surveyor, and in the event of no tender being accepted, the building owner is liable to the surveyor for the price of the work done under the implied authority of the owner to the architect, but if the owner has accepted a tender with a builder in good faith—for the execution of the work, the owner has discharged his duty to the quantity surveyor and is not liable for his charges. (2) As between builder and building owner. As a general rule there is no warranty of the accuracy of the bills of quantities, but when the quantities form part of the contract anything necessary to carry out the work, but not included in the quantities, will be an extra. (3) As between quantity surveyor and builder. There is no liability for negligence in preparing quantities since there is no privity of contract between the parties, but where there is fraud or misrepresentation the surveyor is liable. Unless the builder checks the quantities he must take the risk of mistakes in them. When once a builder's tender is accepted and he has received payment from the building owner, part of which is for the purpose of paying the surveyor, the builder is liable to pay the surveyor. (4) As between builder and architect. The latter has no liability as to quantities unless some contract exists between him and the builder in reference to their accuracy. (5) As between quantity surveyor and architect. There is no liability since the architect employs the surveyor as the agent of the building owner and not on his own account.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday ...May 17	Mr Leach	Mr Farmer	Mr Beal	Mr Bloxam
Tuesday 18	Borrer	Leach	Greswell	Farmer
Wednesday 19	Beal	Borrer	Goldschmidt	Leach
Thursday 20	Greswell	Beal	Synge	Borrer
Friday 21	Goldschmidt	Greswell	Church	Beal
Saturday 22	Synge	Goldschmidt	Theed	Greswell

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday ...May 17	Mr Synge	Mr Borrer	Mr Goldschmidt	Mr Theed
Tuesday 18	Church	Beal	Synge	Bloxam
Wednesday 19	Theed	Greswell	Church	Farmer
Thursday 20	Bloxam	Goldschmidt	Theed	Leach
Friday 21	Farmer	Synge	Bloxam	Borrer
Saturday 22	Leach	Church	Farmer	Beal

The Summer Circuits.

NORTHERN CIRCUIT.

Mr. Justice Walton.—Wednesday, June 9, at Lancaster; Monday, June 14, at Carlisle; Friday, June 18, at Appleby.

Mr. Justice Coleridge and Mr. Justice Hamilton.—Thursday, July 1, at Manchester; Saturday, July 17, at Liverpool.

NORTH-EASTERN CIRCUIT.

Mr. Justice Grantham, Mr. Justice Bucknill, and Mr. Justice Bray.—Tuesday, June 8, at York; Wednesday, June 16, at Newcastle-on-Tyne; Tuesday, June 22, at Durham; Wednesday, June 30, at Leeds.

WESTERN CIRCUIT.

Mr. Justice Phillimore.—Saturday, June 5, at Salisbury; Thursday, June 10, at Dorchester; Monday, June 14, at Wells; Saturday, June 19, at Bodmin.

Mr. Justice Channell and Mr. Justice Sutton.—Saturday, June 26, at Exeter.

SOUTH-EASTERN CIRCUIT.

Mr. Commissioner Avory, K.C.—Tuesday, May 11, at Huntingdon; Friday, May 14, at Cambridge; Tuesday, May 18, at Bury St. Edmunds; Saturday, May 22, at Norwich; Friday, May 28, at Chelmsford; Wednesday, June 2, at Hertford; Monday, June 7, at Lewes; Monday, June 14, at Maidstone; Wednesday, June 23, at Guildford.

OXFORD CIRCUIT.

Mr. Justice Ridley and Mr. Justice Hamilton.—Wednesday, May 12, at Reading; Monday, May 17, at Oxford; Thursday, May 20, at Worcester; Wednesday, May 26, at Gloucester; Thursday, June 3, at Monmouth.

MIDLAND CIRCUIT.

Mr. Justice Bucknill and Mr. Justice Walton.—Friday, May 14, at day, May 15, at Bedford; Wednesday, May 19, at Northampton; Saturday, May 22, at Leicester; Friday, May 28, at Oakham; Saturday, May 29, at Lincoln; Saturday, June 5, at Derby; Saturday, June 12, at Warwick.

NORTH AND SOUTH WALES CIRCUIT.

Mr. Justice Bucknill and Mr. Justice Walton.—Friday, May 14, at Newtown; Saturday, May 15, at Haverfordwest; Monday, May 17, at Dolgelly; Wednesday, May, 19, at Carnarvon; Wednesday, May 19, at Lampeter; Friday, May 21, at Carmarthen; Monday, May 24, at Beaumaris; Wednesday, May 26, at Ruthin; Wednesday, May 26, at Brecon; Saturday, May 29, at Mold; Monday, May 31, at Presteign; Wednesday, June 2, at Chester.

The Property Mart.

Forthcoming Auction Sales.

May 17.—Messrs. WEATHERALL & GREEN, at the Mart, at 2: Factory, Lease of House Residences, &c. (see advertisement, back page, May 8).

May 18.—Messrs. CHAS. P. WHITELEY & SON at the Mart, at 2: Freehold Property and Leasehold Ground-rents (see advertisement, page iii, this week).

May 19.—Messrs. DAVID BURRITT, SON, & BADDELEY, at the Mart: Freehold and Leasehold Properties, Land, &c. (see advertisement, p. iii, May 1).

May 19.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2: Freehold Residence (see advertisement, back page, this week).

May 20.—Messrs. H. E. FOSTER & CRANFIELD, at the Mart, at 2: Absolute Reversions, Reversion, Life Interest, Profit Rental, Policies of Assurance, Shares, &c. (see advertisement, back page, this week).

May 20.—Messrs. KILGARY, at the Mart, at 1: Freehold Ground-rents (see advertisement, back page, this week).

May 25.—Messrs. DEBENHAM, TEWSON, & Co., at the Mart, at 2: Freehold Factory (see advertisement, back page, May 8).

May 27.—Messrs. HERRING, SON, & DAW, at the Mart, at 2: Freehold Premises, Ground-rents, Investments, &c. (see advertisement, back page, May 8).

June 9 and 11.—Mr. JOSEPH STOWER, at the Mart, at 2: Freehold Estates (see advertisement, back page, May 8).

June 9.—Messrs. EDWIN FOX & BOUSFIELD, at the Mart, at 2: Freehold Ground-rents (see advertisement, back page, this week).

June 14.—Messrs. HAMPTON & SONS, at the Mart: Freehold Building Estate (see advertisement, page iii., this week).

June 17.—Messrs. DAVID J. CHATTELL & SONS, at the Mart, at 2: Residence (see advertisement, back page, May 8).

Messrs. S. WALKER & SON, at the Mart: Freehold Ground-rents and Properties (see advertisement, back page, March 13) at early date.

Result of Sales.

Messrs. EDWIN FOX & BOUSFIELD, at the Mart, on Wednesday, sold a number of Stocks and Shares in various companies, amongst which was a parcel of 190 £50 shares (£3 paid) in the Legal and General Life Assurance Society, the prices realized being 19—19¼ per share.

Messrs. DEBENHAM, TEWSON & RICHARDSON, at the Mart, last Tuesday, let Old Serjeants' Inn, Chancery-lane, on a building lease of 99 years, at £3,100 per annum.

Winding-up Notices.

London Gazette.—FRIDAY, May 7.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ALHAMILLA (1907) MINING CO, LIMITED—Creditors are required, on or before June 7, to send their names and addresses, and the particulars of their debts or claims, to W. H. Johnson, 64, Merchant's exchange, Cardiff, liquidator

BUGAIL SLATE QUARRY CO, LIMITED—Petn for winding up, presented April 24, directed to be heard at the County Police buildings, Blaenau Festiniog, June 3. Lloyd-George & George, Criccieth, solors for the petners; London office, 63, Queen Victoria st. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of June 1

CUSTOMS AND BONDED WAREHOUSES CO (SOCIETÀ ANONIMA MAGAZZINI GENERALI), LIMITED (IN LIQUIDATION)—Creditors are required, on or before June 18, to send their names and addresses, and the particulars of their debts or claims, to F. J. Warner, 11, Queen Victoria st, liquidator

EAGLE GLASS INSURANCE CO, LIMITED—Petn for winding up, presented May 5, directed to be heard May 18. Meaking, Margaret st, Regent st, solor for the petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 17

GEORGE HICKTON & CO, LIMITED—Petn for winding up, presented May 18, directed to be heard May 18. H. & R. T. Jennings, Basinghall st, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 17

HAWKINS & BAILEY, LIMITED—Creditors are required, on or before May 17, to send their names and addresses, and the particulars of their debts or claims, to Walter Hunter, liquidator

HENRITE EXPLOSIVES, LIMITED (IN LIQUIDATION)—Creditors are required, on or before May 24, to send in their names and addresses, and the particulars of their debts or claims, to Harold Edmund Franck, 730, Salisbury House, London wall, liquidator

HIDE, SKIN AND PRODUCE AGENCY, LIMITED—Petn for winding up, presented May 5, directed to be heard May 18. Mackrell & Ward, Walbrook, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 17

JAMES ELLIOTT & CO (LONDON), LIMITED—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to William George Blakemore, 6, Old Jewry, liquidator

MANCHESTER MARBLE CO, LIMITED (IN LIQUIDATION)—Meeting of creditors will be held at the offices of Brutton & Co, 37, Cross st, Manchester, May 19, at 3 o'clock James C. Crofts, liquidator Rowley & Co, Manchester, solors for the liquidator

MARAVILLA METAL WORKS, LIMITED—Creditors are required, on or before June 5, to send their names and addresses, and particulars of their debts or claims, to James Benjamin Reeves, 32, Queen Victoria st, liquidator

POTTER STEAM FISHING CO, LIMITED—Creditors are required, on or before July 7, to send their names and addresses, and the particulars of their debts or claims, to James Thomas Alderson, 29, Bedford st, North Shields, liquidator

PREMIER BOND INVESTMENT CORPORATION, LIMITED—Petn for winding up, presented April 16, directed to be heard May 18. Martin, Liverpool, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 17; London address, Lydall & Sons, 37, John st, Bedford row

R. CRAGGS & SONS, LIMITED—Petn for winding up, presented April 30, directed to be heard May 18. Burn & Son, Bell yd, Doctors' Commons, for T'Anson, Middlesbrough, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 16

RECIFE DRAINAGE CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before June 18, to send their names and addresses, and the particulars of their debts or claims, to Archibald Charles Binny Douglas, 13, Throgmorton av, liquidator

SPORTS SUPPLY CO, LIMITED—Petn for winding up, presented May 5, directed to be heard May 18. Cohen & Dunn, Audrey House, Ely pl, solors for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 17

SPRING BANK WASTE SPINNING AND MANUFACTURING CO, LIMITED—Creditors are required, on or before June 12, to send their names and addresses, and the particulars of their debts or claims, to R. & A. Kidd Whitaker, Haslingden, solors

WALTON AND DISTRICT LAUNDRY CO, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors must give notice of their claims to Philip E. Harding, liquidator, 28, Budge row, Cannon st, on or before May 12

WILLIAM O. PEARSON & CO, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before June 5, to send their names and addresses, and the particulars of their debts or claims, to Walter Frederick Flack, 43, Castle st, Liverpool, liquidator

London Gazette.—TUESDAY, May 11.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ALBERT CLUB, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before June 1, to send their names and addresses, and the particulars of their debts or claims, to Edward Cecil Moore, 3, Crosby sq, liquidator

BLUNDEN & HAZELL, LIMITED (IN LIQUIDATION)—Creditors are required, on or before May 22, to send their names and addresses, and the particulars of their debts or claims, to Arthur E. Green, 17, Coleman st, liquidator

BUENOS AYRES NEW TRAMWAYS CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before June 1, to send in their names and addresses, and the particulars of their debts or claims, to Fortescue Thursby, 62, London wall. Budd & Co, Austin Friars, solors for the liquidators

LA CAPITAL TRACTION AND ELECTRIC CO BUENOS AYRES, LIMITED (IN LIQUIDATION)—Creditors are required, on or before June 1, to send in their names and addresses, and the particulars of their debts or claims, to Fortescue Thursby, 62, London wall. Budd & Co, Austin Friars, solors for the liquidators

LA CAPITAL TRAMWAYS CO, LIMITED (IN LIQUIDATION)—Creditors are required, on or before June 1, to send in their names and addresses, and the particulars of their debts or claims, to Fortescue Thursby, 62, London wall. Budd & Co, Austin Friars, solors for the liquidator

LIGHTNING TRAVELS CO, LIMITED—Creditors are required, on or before June 22, to send their names and addresses, and the particulars of their debts or claims, to Charles Lesse Waschurst, 210, Capel-house, 62, New Broad st. Hatchett & Co, Mark la, solors to the liquidator

PORTSEA ISLAND GAS FITTING CO, LIMITED—Creditors are required, on or before June 24, to send their names and addresses, and the particulars of their debts or claims, to Ernest Edmonds, 70, Commercial rd, Portsmouth. Edmonds & Bullin, solors for the liquidator

SLY, SPINK & CO, LIMITED—Petn for winding up, presented May 6, directed to be heard May 25. Tippetts, Maiden la, Queen st, solors for the petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of May 24

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, May 4.

ATKINSON, MARK, South Stainley, Yorks, Farmer June 1 Kirby & Son, Harrogate
BENSKIN, JOHN WILLIAMS, Leicester, Painter May 25 Squire, Leicester
BOWYER, ARTHUR, Cotwalton, Stone, Staffs June 24 Paddock & Sons, Hanley
BIXALL, JAMES, Milford, Surrey, Wheelwright May 31 Mellersh, Godalming
BRIGGS, JAMES GEORGE, Egerton cres, Kensington June 25 Loughborough & Co, Austin Friars
BROOKS, WILLIAM, Kidderminster, Beerhouse Keeper June 4 Talbot, Kidderminster
BUTLER, ELLEN, Dartmouth st June 25 Yeilding & Co, Viacent sq
CAMPBELL, JESSIE EUPHEMIA, Toot hill, nr Ongar June 16 E F & H London, New Broad st
CHILDS, CATHERINE, Hulme, Manchester May 31 Hislop & Son, Manchester
CHADWICK, JOSEPH, Dewsbury June 26 Chadwick & Co, Dewsbury
CLARK, THOMAS BAILEY, Wilton, Wilts June 1 Wilson & Sons, Wilton
CLIFF, JEMIMA, Hucknall Torkard, Notts May 31 Allcock, Nottingham
CROXFORD, ROBERT, Speenhamland, Newbury, Berks, Wine Merchant June 3 Annie Dudden Croxford, Speenhamland, Newbury
CURRAN, THOMAS, Droitwich, Worcester June 25 Gabb, Droitwich
CUSTANCE, GEORGE, Freemantle, Southampton June 12 Newman, Southampton
DAVIS, WILLIAM, Hove, Sussex June 1 Howlett & Clarke, Brighton
DEATON, HANNAH, Bedford st, Strand June 14 Williams & Alder, Laurence Pountney hill
DIGGORY, FREDERICK, Castle Gresley, nr Burton on Trent June 24 Paddock & Sons, Hanley
EASTAWAY, WILLIAM BENJAMIN, Hatcham St Paul, Deptford June 15 Batham & Son, Fowkes bldgs, Gt Tower st
FENSIE, EDWARD, Stone, Staffs, Doctor June 24 Paddock & Sons, Hanley
GALLIE, JOHN, St Helens, Wine Merchant May 31 Oppenheim & Son, Liverpool
GADDES, CHARLOTTE SHAVE, Burton rd, Kilburn June 24 Stringer & Stringer, Kilburn
GILLIAT, ADKIN JOLLANDS, Scrafield, nr Horncastle May 20 Walker & Co, Spilsby
GROVE, EDWARD, Lower Marsh, Lambeth, Outfitter June 5 Lanfear & Co, Cannon st
HOLMES, SARAH, Tyrsall, nr Laisterdyke, Yorks May 15 Leatham & Co, Wakefield
HAHN, JOHN MELLISH KAY Upper Tulse hill June 7 Foyer & Co, Essex st, Strand
HARRISON, JAMES, East Grinstead, Surgeon May 25 Hughes, East Grinstead
HERVE, CHARLES JEAN MARIE, Paris June 7 Harston & Bennett, Bishopsgate Within
HOLLY, THOMAS, Wilton, Wilts, Licensed Victualler June 1 Wilson & Sons, Wilton
HOWE, WILLIAM WILSON, Marske by the Sea, Yorks June 1 Preston, Middlesbrough
IVE, EDWIN GEORGE, Teddington, Butcher June 9 Ellis, Lincoln's inn fields
JACOBS, RACHEL, Gordon st, Gordon sq May 31 Davis, Liverpool st
KEEBLE, MARY, Shadwell, Leeds June 19 Nelson & Co, Leeds
LADEWIG, JESSIE ALICE, Ennismore gdns May 31 Dixon & Son, Savoy mans, The Savoy
LAWS, WILLIAM, Stockton on Tees June 16 Downey, Stockton on Tees
MARSHALL, JOHN, Braughing, Herts, Builder June 24 Gayton & Hare, Much Hadham
PARRY, CAROLINE, Rockmount rd, Central hill July 1 Gosnell & Son, Finsbury pavement
PROCTOR, JOHN WILLIAM, Mere, Chester June 19 Lawson & Co, Manchester
ROBERTS, WILLIAM, Kidderminster, Tailor June 4 Talbot, Kidderminster
SAUNDERS, EDWARD, Teddington June 5 Robinson & Barrett, Stone bldgs, Lincoln's inn
SINCLAIR, MARGARET CRICHTON, St George's rd, Belgravia June 14 Payne, Budge row
SWINSCOW, WILLIAM, Leigham Court rd, Streatham June 14 Parson & Co, Lime st
TAYLOR, EMILY ALICE, Montpelier sq, Kensington June 24 Newman & Co, Clement's inn
TEALE, SARAH, Wakefield May 22 Leatham & Co, Wakefield
TURNBULL, JEMIMA JANE, Newcastle upon Tyne June 10 Lane, Newcastle upon Tyne
TURNER, THOMAS, Nottingham June 19 Beaumont & Goodall, Nottingham
TWINE, GEORGE HENRY, Southsea June 5 Pink, Portsmouth
WILSON, JOHN SIMPSON, Welford, Northampton June 8 Norris & Sons, Liverpool
WOOD, JAMES, Headingley, Leeds June 1 Middleton & Sons, Leeds
WRIGHT, FRANK EDWIN, Brockley June 1 Sandom & Co, High st, Deptford
WYER, HENRY, Bestwood Park, Notts, Farmer May 30 Alcock, Nottingham
WYER, SARAH, Bestwood Park May 31 Alcock, Nottingham

Bankruptcy Notices.

London Gazette.—FRIDAY, May 7.

RECEIVING ORDERS.

AMEY, CHARLES, Southbourne, Hampshire, Fruiterer Poole Pet May 5 Ord May 5
BARBER, MAXIMILIAN THOMAS, Dunham Massey, Cheshire Manchester Pet May 4 Ord May 4
BATTY, ALBERT EDWARD, Withernsea, Yorks Kingston upon Hull Pet May 4 Ord May 4
BELL, EDWIN, Stockton on Tees, Assistant Station Master Stockton on Tees Pet May 3 Ord May 3
CABLE, PERCY, Southampton rd, Hampstead, Painter High Court Pet May 5 Ord May 5
CARTER, SAMUEL, Plymouth, Collector Plymouth Pet May 3 Ord May 3
COHEN, L, Cambridge rd, Mile End, Boot Manufacturer High Court Pet April 16 Ord May 4
COLE, ARTHUR, Cromer, Coal Dealer Norwich Pet May 4 Ord May 4
CUBA, HUMBERT GIUSEPPE, Dalwich rd, Herne Hill High Court Pet April 6 Ord May 4
DARKE, JOHN ROBERT, Old st, Dealer in Cycles High Court Pet April 7 Ord May 4
DAVIS, GEORGE BENJAMIN, Callow Hill, Rock, Worcester, General Dealer Kidderminster Pet April 22 Ord April 30
DUNMORE, HARRY WILLIAM, Roxeth, Harrow, Builder St Albans Pet April 1 Ord April 30
EDGE, WILLIAM, Bickington, Fremington, Devon, Merchant's Agent Barnstaple Pet May 4 Ord May 4
EVANS, STEPHEN, Newport, Pembroke, Draper Carmarthen Pet May 3 Ord May 3
GADSBY, ROBERT, Sherwood Rise, Nottingham, Boot Maker Nottingham Pet May 3 Ord May 3
GRIFFITH, ERNEST JAMES, Ramsgate Canterbury Pet Mar 27 Ord May 1
HAYMAN, CHARLES HENRY, Llandaff North, Glam, Coal Weigher Cardiff Pet May 3 Ord May 3
HULL, GEORGE LINDSEY, Barrow on Soar, Leicester, Coal Dealer Leicester Pet May 3 Ord May 3
JAYES, GEORGE ALFRED, Leicester, Stonemason Leicester Pet May 3 Ord May 3
KAPP, CHRISTIAN GABRIEL BELKHESAR, Gateshead, General Medical Practitioner Newcastle on Tyne Pet May 5 Ord May 5
LANE, RICHARD BROWN, Brighton, Butcher Brighton Pet May 4 Ord May 4
LAUER, CONRAD, Euston rd, Manufacturer High Court Pet April 6 Ord May 1
LE MARE, RICHARD, Heaton Chapel, Lancs, Insurance Broker Stockport Pet May 5 Ord May 5
LONG, WILLIAM ARTHUR, Croydon, Surrey Croydon Pet May 4 Ord May 4
MARSH, WILLIAM HENRY, Mount Darry Beech, nr Alton, Hants, Carpenter Winchester Pet May 5 Ord May 5
MAY, CHARLES, Victoria Park, Newbury, Cycle Agent Reading Pet May 4 Ord May 4
PRESCOTT, WILLIAM, jun, and GEORGE PRESCOTT, Ancoats, Manchester Packing Case Makers Manchester Pet May 3 Ord May 3
PRINGLE, RALPH, Hebburn Durham, Plasterer Newcastle on Tyne Pet May 4 Ord May 4
PYCOCK, JOHN HENRY, Louth, Gardener Great Grimsby Pet May 4 Ord May 4
ROBERTS, ARTHUR STEPHEN, Brynerychan, Pontneathvaughan, Brecon, Tailor Neath Pet April 23 Ord May 5
ROBERTS, LLEWELYN, Llanrwst, Denbigh, Farmer Portmadoc Pet May 4 Ord May 4
SUMNER, FRANCIS HILDEBRAND BIRD GATES, Frithvill gdns, Shepherd's Bush, Clerk High Court Pet May 4 Ord May 4
TOWNSEND, JOSEPH, Elland, Yorks, Painter Halifax Pet May 3 Ord May 3
WAUGH, GEORGE WILLIAM, Bournemouth Poole Pet May 4 Ord May 4
WELCH, HARRIETT, Luton, Fruiterer Luton Pet May 5 Ord May 5
WHITE, JOHN, Great Saint Helens, Shipbroker High Court Pet Feb 17 Ord May 3
WHITEHEAD, ARTHUR EDWARD, Hunslet, Leeds, Coal Miner Leeds Pet May 4 Ord May 4
WOOD, FRED, Leeds, Tailor Leeds Pet May 4 Ord May 4

FIRST MEETINGS.

BATTY, ALBERT EDWARD, Withernsea, Yorks May 15 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull
CHAPMAN, WILLIAM, Veryan, Cornwall, Farmer May 15 at 12 Off Rec, Old Miners' Bank, Truro
CLACHER, WILLIAM, Tunstall, Beerseller May 17 at 12 Off Rec, King st, Newcastle, Stafford
COHEN, L., Cambridge rd, Mile End, Middlesex, Boot Manufacturer May 18 at 11 Bankruptcy bldgs, Carey st
CULE, EVAN, Trehebert, Glam, Grocer May 18 at 11.15 Off Rec, Post Office chmbrs, Pontypridd
CUBA, HUMBERT GIUSEPPE, Dalwich rd, Herne Hill May 17 at 12 Bankruptcy bldgs, Carey st
DAVIS, GEORGE BENJAMIN, Rock, nr Bewdley, Worcester, General Dealer May 17 at 11.15 Lion Hotel, Kidderminster
GADSBY, ROBERT, Sherwood Rise, Nottingham, Boot Maker May 18 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
HILL, FREDERICK, Leicester, Pianoforte Tuner May 18 at 12 Off Rec, 1, Berridge st, Leicester
HILLS, ALBERT EDWARD, Hastings, Plumber May 18 at 12.15 County Court Offices, 24, Cambridge rd, Hastings
HULL, GEORGE LINDSEY, Barrow on Soar, Leicester, Coal Dealer May 17 at 3 Off Rec, 1, Berridge st, Leicester
ISAAC, WILLIAM GEORGE, Crediton, Devon, Insurance Agent May 20 at 10.30 Off Rec, 9, Bedford circus, Exeter
JAYES, GEORGE ALFRED, Leicester, Stonemason May 17 at 12 Off Rec, 1, Berridge st, Leicester
JEANES, JOHN, Kingsbury Episcopi, Somerset, Grocer May 18 at 1 Off Rec, City chmbrs, Catherine st, Salisbury
JONES, JOHN GRIFFITHS, Cross Keys, Mon, Draper May 19 at 12 Off Rec, 144, Commercial st, Newport, Mon
LAUER, CONRAD, Euston rd, Manufacturer May 18 at 12 Bankruptcy bldgs, Carey st
LEWIS, WILLIAM, Brithdir, Glam, Contractor May 19 at 12 Off Rec, County Court, Townhall, Merthyr Tydfil
LONG, WILLIAM ARTHUR, Waddon, Surrey, Professor of Physical Exercises May 17 at 11.30 192, York rd, Westminster Bridge
MAY, CHARLES, Victoria Park, Newbury, Berks, Cycle Agent June 10 at 12 Queen's Hotel, Reading
NEWTON, WILLIAM EDWIN, Stapenhill, Derby, Joiner May 15 at 11.30 Midland Hotel, Station st, Burton on Trent
NOBLE, JAMES, Liverpool, Grocer May 18 at 12 Off Rec, 35, Victoria st, Liverpool
NORMAN, JOHN GLOVER, Swindon, Builder May 15 at 11 Off Rec, 38, Regent circus, Swindon
PARK, MURRAY THOMAS, Liverpool, Confectioners' Sundriesman May 18 at 11 Off Rec, 35, Victoria st, Liverpool
PARRY, BERNARD, Rhyl, Flint, Hay Merchant May 18 at 12 Crypt chmbrs, Eastgate row, Chester
PLAYLE, BERTIE LEONARD, Brandon, Suffolk, Tailor May 15 at 12 Off Rec, 8, King st, Norwich
PYMAR, CHARLES ARTHUR, Langmere with Dickleburgh Norfolk, Farmer May 15 at 2 Royal Hotel, Norwich

QUARTERMAN, JOSEPH, Pontefract, Auctioneer May 17 at 11.30 The Red Lion Hotel, Pontefract

ROBERTS, ARTHUR STEPHEN, Pontneathvaughan, Brecon, Tailor May 18 at 11.30 Off Rec, Bankruptcy bldgs, Carey st, London

SLACK, EMILY, Wantage, Berks May 15 at 12 1, St Aldates, Oxford

SUMNER, FRANCIS HILDEBRAND BIRD GATES, Frithville gdns, Shepherds Bush, Clerk May 17 at 1 Bankruptcy bldgs, Carey st

TOWNSEND, JOSEPH, Elland, Yorks, Painter May 15 at 10.45 County Court, Prescott st, Halifax

TURNER, EDWARD MARK, Hurst Hill, Coseley, Staffs, Glass Dealer May 15 at 11.30 Off Rec, Wolverhampton

WHITEHEAD, ARTHUR EDWARD, Hunslet, Leeds, Coal Miner May 17 at 10.30 Off Rec, 24, Bond st, Leeds

WHITE, JOHN, Great St Helens, Shipbroker May 17 at 11 Bankruptcy bldgs, Carey st

WILLIAMS, ERNEST CHARLES, Whytelcafe, Bourne End, Wooburn, Bucks May 17 at 12 1, St Aldates, Oxford

WOOD, FRED, Leeds, Tailor May 17 at 11 Off Rec, 24, Bond st, Leeds

ADJUDICATIONS.

AMEY, CHARLES, Southbourne, Hampshire, Fruiterer Poole Pet May 5 Ord May 5

BARBER, MAXIMILIAN THOMAS, Woodhouses, Dunham Massey, Cheshire Manchester Pet May 4 Ord May 4

BATTY, ALBERT EDWARD, Withernsea, Yorks Kingston upon Hull Pet May 4 Ord May 4

BELL, EDWIN, Stockton on Tees, Assistant Station Master Stockton on Tees Pet May 3 Ord May 3

CABLE, PERCY, Hampstead, Painter High Court Pet May 5 Ord May 5

CARTER, SAMUEL, Plymouth, Collector Plymouth Pet May 3 Ord May 3

COLE, ARTHUR, Cromer, Coal Dealer Norwich Pet May 4 Ord May 4

COPE, WILLIAM, Selly Park, Worcester, Journalist Birmingham Pet Feb 26 Ord May 4

COVENTRY, CORBET JOHN, St Leonard's on Sea Canterbury Pet Jan 2 Ord May 5

CRESSWELL, HERBERT, deceased, St Mary Axe, Metal Merchant High Court Pet March 20 Ord May 4

DAVIS, GEORGE BENJAMIN, Callow Hill, Rock, Worcester, General Dealer Kidderminster Pet April 22 Ord April 30

EDGE, WILLIAM, Bickington, Fremington, Devon, Merchant's Agent Barnstaple Pet May 4 Ord May 4

EVANS, STEPHEN, Newport, Pembroke, Draper Carmarthen Pet May 3 Ord May 3

FRASER, ALEXANDER, Queen's gate, Manufacturer High Court Pet March 5 Ord May 3

GADSBY, ROBERT, Sherwood Rise, Nottingham, Bootmaker Nottingham Pet May 3 Ord May 3

HAYMAN, CHARLES HENRY, Llandaff North, Glam, General Dealer Cardiff Pet May 3 Ord May 3

HULL, GEORGE LINDSEY, Barrow on Soar, Leicester, Coal Dealer Leicester Pet May 3 Ord May 3

JAYES, GEORGE ALFRED, Leicester, Stonemason Leicester Pet May 3 Ord May 3

LAWTON, ERNEST, Blackley, Manchester, Cycle Dealer High Court Pet Mar 19 Ord May 1

LE MARE, RICHARD, Heaton Chapel, Lancs, Insurance Broker Stockport Pet May 5 Ord May 5

MARSH, WILLIAM HENRY, Mount Darry Beech, nr Alton, Carpenter Winchester Pet May 5 Ord May 5

MAY, CHARLES, Victoria Park, Newbury, Cycle Agent Reading Pet May 4 Ord May 4

MIDDLETON, JOHN REGINALD WILEY, and ALFRED ERNEST EDWARD DANIELS, Dover, Electricians Canterbury Pet April 7 Ord April 30

PARRY, ROBERT, Caernarvon, Bodedern Valley, Anglesey, Farmer Bangor Pet April 15 Ord May 4

PERSCOTT, WILLIAM, jun, and GEORGE PERSCOTT, Ancoats, Manchester, Packing Case Makers Manchester Pet May 3 Ord May 3

PRINGLE, RALPH, Hebburn, Durham, Plasterer Newcastle on Tyne Pet May 4 Ord May 4

PROCOK, JOHN HENRY, Louth, Gardener Great Grimsby Pet May 4 Ord May 4

PYNAN, CHARLES ARTHUR, Langmere with Dickleburgh, Norfolk, Farmer Ipswich Pet April 15 Ord May 4

QUARTERMAN, JOSEPH, Pontefract, Auctioneer Wakefield Pet April 20 Ord May 1

ROBERTS, LLEWELYN, Rhos Farm, Llanrwst, Denbigh, Farmer Portmadoc Pet May 4 Ord May 4

ROSE, ALFRED GEORGE, Norwood rd, West Norwood, Builder High Court Pet April 2 Ord May 3

SUMNER, FRANCIS HILDEBRAND BIRD GATES, Frithville gdns, Shepherds Bush, Clerk High Court Pet May 4 Ord May 4

TOWNSEND, JOSEPH, Elland, Yorks, Painter Halifax Pet May 3 Ord May 3

WAUGH, GEORGE WILLIAM, Bournemouth Poole Pet May 4 Ord May 4

WELCH, HARRIETT, Luton, Fruiterer Luton Pet May 5 Ord May 5

WHITEHEAD, ARTHUR EDWARD, Hunslet, Leeds, Coal Miner Leeds Pet May 4 Ord May 4

WILLIAM, ERNEST CHARLES, Whytelcafe, Bourne End, Wooburn, Bucks Aylesbury Pet May 4 Ord April 28

WILLS, GEORGE SAMPSON VALENTINE, Clapham rd, Professor of Chemistry Wandsworth Pet April 2 Ord May 4

WOOD FRED, Leeds, Tailor Leeds Pet May 4 Ord May 4

Amended Notice substituted for that published in the London Gazette of April 30:

GULLOW, ROBERT CARL FRIEDRICH THEODORE, Upton, Bexley Heath, Florist High Court Pet Feb 20 Ord April 28

ADJUDICATIONS ANNULLED.

LYNCH, JOSEPH MARY, Abbotsham, Devon Barnstaple Adjud Dec 29, 1906 Annul April 27, 1909

LAYFIELD, MARY HANNAH, Burnley, Leather Dealer Burnley Adjud March 25, 1905 Annul April 23, 1909

TRAVERS, MORDAUNT THOMAS OTHO, Silverton, Frinton on Sea, Essex Colchester Adjud Nov 21, 1904 Annul April 27, 1909

London Gazette.—TUESDAY, May 11.

RECEIVING ORDERS.

ADDY, FANNY ELLEN, Boston, Lincs, Baby Linen Dealer Boston Pet May 7 Ord May 7

COOMBS, WALTER GEORGE, Lewisham High rd, Greengrocer Greenwich Pet May 6 Ord May 7

CREASBY, GEORGE, Sheffield, Licensed Victualler Sheffield Pet May 8 Ord May 8

CUMBERLAND, THOMAS WILLIAM, Erdington, Warwick, Picture Frame Manufacturer Birmingham Pet May 7 Ord May 7

DEY, THOMAS WILLIAM, Sheffield, Assistant Dancing Teacher Sheffield Pet May 8 Ord May 8

DUNBAR, CHARLES GORDON CUMMING, East Cliff, Ramsgate Canterbury Pet April 7 Ord May 1

ESSELY, C, & Co, Manchester, Merchants and Shippers Manchester Pet April 16 Ord May 3

FORD, JOSIAH JAMES, Hayward's Heath, Sussex, Pianoforte Dealer Brighton Pet May 6 Ord May 6

FRANKS, JOHN GEORGE, Cathles rd, Balham, Meat Salesman High Court Pet April 16 Ord May 7

GOBBEE, WILLIAM HENRY, Chesterton, Cambs, Stationer Cambridge Pet May 6 Ord May 6

GODDARD, PERCY, Brentford, Contractor Brentford Pet April 7 Ord May 7

GRANDAGE, HENRY, and FRED HAGUE, Manchester, Shipping Merchants Manchester Pet May 8 Ord May 8

HARGREAVES, THOMAS, Brindle, Lancs Bolton Pet May 7 Ord May 7

HARPER, ROBERT JAMES, Kingston upon Hull, Shipwright Kingston upon Hull Pet April 23 Ord May 5

HEATHCOTE, JAMES, Macclesfield, Cotton Doubler Macclesfield Pet April 23 Ord May 5

HEATHCOTE, JOSEPH, Bollington, nr Macclesfield, Cotton Doubler Macclesfield Pet April 23 Ord May 5

HUME, JAMES LASHBROOKE, and WALTER HUME, Margate, Bakers Canterbury Pet May 5 Ord May 5

JOICEY, JAMES JOHN, Finchley rd High Court Pet May 5 Ord May 5

JONES, WILLIAM JAMES, Gorof, Ystradgynlais, Brecon, Carpenter Neath Pet May 7 Ord May 7

KELSEY, BURDETT WILLIAM, Boscombe, Bournemouth, Livery Stable Proprietor Poole Pet May 7 Ord May 7

LANCASTER, JOHN, Sheffield, Button Manufacturer Sheffield Pet May 7 Ord May 7

PORTER, WILLIAM EDWARD, Hatherley gdns, East Ham High Court Pet May 6 Ord May 6

RAY, BETSY, Bury St Edmunds, Suffolk, Fancy Toy Dealer Bury St Edmunds Pet May 7 Ord May 7

ROSE, HERBERT AMOS, and FREDERICK ARTHUR ROSE, Woodstock, Oxford, Carpenters Oxford Pet May 7 Ord May 7

RUMBOLL, CHARLES ALFRED, Bushey, Herts, Solicitor St Albans Pet April 1 Ord May 7

SAYER, FREDERICK JAMES, Ramsgate Canterbury Pet April 20 Ord May 8

SCOTT, THOMAS, Knights hill rd, West Norwood, Builder High Court Pet April 15 Ord May 6

SEMANSKY, ADOLF STEIN, Ferme Park rd, Hornsey, Clerk High Court Pet May 6 Ord May 6

SINGLETON, EDWARD, Hendford Hill, Yeovil, Somerset Yeovil Pet April 27 Ord May 6

SQUIRE, SIDNEY, St Leonard's on Sea, Licensed Victualler Hastings Pet May 7 Ord May 7

STENNETT, GEORGE WILLIAM, Hambleton, nr Poulton le Fylde, Lancs Preston Pet April 24 Ord May 7

TENCH, FRANCIS, Kidderminster, Toy Dealer Kidderminster Pet May 5 Ord May 5

WAITE & Co, Taibach, Port Talbot, Glam, Grocers Neath Pet April 27 Ord May 7

WARDELL, HENRY, Austin Friars, Member of the Stock Exchange High Court Pet April 6 Ord April 29

WESLEY, ARTHUR, Moss Side, Manchester, Grocer Crewe Pet May 8 Ord May 8

WETTON, FRANK, Bermondsey st, Pickle Manufacturer High Court Pet Mar 11 Ord May 6

WHITTINGHAM, WILLIAM MOLYNEUX, Wallasey, Cheshire, Shipbroker Birkenhead Pet April 17 Ord May 6

WRIGHT, JOHN, Bull Ring, Ludlow, Salop, Licensed Victualler Leominster Pet April 26 Ord May 6

Amended Notice substituted for that published in the London Gazette of May 7:

DARKE, JOHN ROBERT, and FREDERICK MACDONALD, Old st, Dealers in Cycles High Court Pet April 7 Ord May 4

FIRST MEETING.

ADDY, FANNY ELLEN, Boston, Lincs, Baby Linen Dealer May 25 at 2.45 4 and 6, West st, Boston

AMEY, CHARLES, Southbourne, Hampshire, Fruiterer May 19 at 3.15 153, Old Christchurch rd, Bournemouth

BELL, EDWIN, Stockton on Tees, Assistant Station Master May 19 at 3 Off Rec, Court chmbrs, Albert rd, Middlesbrough

BENNIFER, ALFRED, Gaywood, Norfolk, Baker May 22 at 12.30 Off Rec, 8, King st, Norwich

BICKLEY, SAMUEL WILLIAM, Weston super Mare, Somerset May 19 at 11.30 Off Rec, 26, Baldwin st, Bristol

BLISS, RICHARD, Weedon, Northampton, Carter May 20 at 11.30 Off Rec, Bridge st, Northampton

BROOMAN, FRANK BOWES, Westcliff on Sea May 20 at 12.15 Messrs Talbot & White, Clarence st, Southend on Sea

CABLE, PERCY, Southampton rd, Hampstead, Painter May 20 at 11 Bankruptcy bldgs, Carey st

COLE, ARTHUR, Cromer, Coal Dealer May 19 at 4 Off Rec, 8, King st, Norwich

COOMBS, WALTER GEORGE, Lewisham High rd, Greengrocer May 21 at 11.30 132, York rd, Westminster Bridge

DARKE, JOHN ROBERT, and FREDERICK MACDONALD, Old st, Dealers in Cycles May 19 at 1 Bankruptcy bldgs, Carey st

ENOCH, DAVID, Hall Gate, Mexbro', Yorks, Tailor May 19 at 12 Off Rec, Figtree ln, Sheffield

DUNMORE, HARRY WILLIAM, Roxeth, Harrow, Builder May 20 at 12 14, Bedford row

EDGE, WILLIAM, Bickington, Fremington, Devon, Merchant's Agent May 3 at 3 94, High st, Barnstaple

ELLIOTT, ARTHUR, HARRY NUTTALL, and THOMAS SPENCER BUTTERWORTH, Rochdale, Chip Potato Range Makers May 21 at 11.30 Townhall, Rochdale

FORD, JOSIAH JAMES, Hayward's Heath, Pianoforte Dealer May 19 at 12 Off Rec, 4, Pavilion bldgs, Brighton

FRANKS, JOHN GEORGE, Cathles rd, Balham, Meat Salesman May 20 at 12 Bankruptcy bldgs, Carey st

GELL, WILLIAM ALBERT, and GEORGE HENRY GELL, West Bridgford, Notts, Grocers May 20 at 11 Off Rec, 4, Castle pl, Park st, Nottingham

HARGREAVES, THOMAS, Brindle, Lancs, Licensed Victualler May 21 at 3 19, Exchange st, Bolton

HAYMAN, CHARLES HENRY Llandaff North, Glam, Coal-weigher May 20 at 12.30 Off Rec, 177, St Mary st, Cardiff

HORN, WILLIAM THOMAS BOURN, Dover, Outfitter May 20 at 9.15 Off Rec, 68a, Castle st, Canterbury

HOWELLS, JOHN, Caerau, nr Bridgend, Glam May 19 at 3.30 Off Rec, 117, St Mary st, Cardiff

HUNTER, JOHN EDWARD, Ambleside, Westmorland, Fishmonger May 19 at 12.30 Commercial Hotel, Kendal

JEFFERSON, JOHN THOMAS, Bristol, Boot Manufacturer May 19 at 11.45 Off Rec, 26, Baldwin st, Bristol

JOICEY, JAMES JOHN, Finchley rd May 19 at 12 Bankruptcy bldgs, Carey st

KELSEY, BURDETT WILLIAM, Boscombe, Bournemouth, Livery Stable Proprietor May 19 at 3 45 153, Old Christchurch rd, Bournemouth

LANE, RICHARD BROWN, Brighton, Butcher May 19 at 11.30 Off Rec, 4, Pavilion bldgs, Brighton

LAWS, EDWARD LUCIEN, Brython, Tenby, Pembroke May 25 at 12.30 Temperance Hall, Pembroke Dock

MARSH, WILLIAM HENRY, Beech, nr Alton, Hants, Carpenter May 20 at 2.30 Charles Young, Auctioneer, 32, High st, Alton

PANTON, SAMUEL, Boston, Lincs, Baker May 25 at 2.15 4 and 6, West st, Boston

PARKS, HORRIS, South Norwood, Brickmaker May 19 at 11.30 134, York rd, Westminster Bridge

PORTER, WILLIAM EDWARD, Hatherley gdns, East Ham May 20 at 12 Bankruptcy bldgs, Carey st

PERSCOTT, WILLIAM, jun, and GEORGE PERSCOTT, Ancoats, Manchester, Packing Case Makers May 19 at 11 Off Rec, Byrom st, Manchester

PRINGLE, RALPH, Hebburn, Durham, Plasterer May 19 at 11 Off Rec, 30 Mosley st, Newcastle on Tyne

PROCOK, JOHN HENRY, Louth, Gardener May 19 at 11 Off Rec, St Mary's chmbrs, Great Grimsby

RIVOLTA, JOHN ROWLAND ANTONIO, Ryde, I of W May 22 at 1.15 Off Rec, 34a, Holyrood st Newport, I of W

ROBERTS, LLEWELYN, Rhos Farm, Llanrwst, Denbigh, Farmer May 20 at 3 Eagles Hotel, Llanrwst

SCOTT, THOMAS, Knight's Hill rd, West Norwood, Builder May 19 at 12 Bankruptcy bldgs, Carey st

SEMANSKY, ADOLF STEIN, Ferme Park rd, Hornsey, Clerk May 20 at 11 Bankruptcy bldgs, Carey st

VEITCH, WILLIAM CUTHBERT, Shildon, Durham, Pharmaceutical Chemist May 19 at 3.15 Off Rec, 8, Manor pl, Sunderland

WAITE, WILLIAM JOHN, Cardiff, Grocer May 19 at 3 Off Rec, 117, St Mary st, Cardiff

WARDELL, HENRY, Austin Friars May 19 at 11 Bankruptcy bldgs, Carey st
WAUGH, GEORGE WILLIAM, Bournemouth May 19 at 11 Off Rec, Midland Bank Chmbrs, High st, Southampton
WELCH, HARRIETT, Luton, Fruiterer May 19 at 12 Off Rec, Bridge st, Northampton
WETTON, FRANK, Bermondsey st, Pickle Manufacturer May 19 at 1 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ADDY, FANNY ELLEN, Boston, Baby Linen Dealer Boston Pet May 7 Ord May 7
CATTERALL, ANNIE, Manchester, Wine Merchant Manchester Pet March 1 Ord May 8
COHEN, LEWIS, Cambridge rd, Mile End, Boot Manufacturer High Court Pet April 16 Ord May 7
CRAVEN, FRED, Headingley, Leeds, Insurance Company Manager Leeds Pet March 9 Ord May 7
CREASEY, GEORGE, Sheffield, Licensed Victualler Sheffield Pet May 8 Ord May 8
CUMBERLAND, THOMAS WILLIAM, Erdington, Warwick, Picture Frame Manufacturer Birmingham Pet May 7 Ord May 7
CURA, HUMBERT GIUSEPPE, Dulwich rd, Herne Hill High Court Pet April 6 Ord May 7
DEY, THOMAS WILLIAM, Sheffield, Assistant Dancing Teacher Sheffield Pet May 8 Ord May 8
DUNMORE, HARRY WILLIAM, Roxeth, Harrow, Builder St Albans Pet April 1 Ord May 5
FINNEY, ARCHIBALD BENJAMIN, Small Heath, Birmingham, Foreman Birmingham Pet April 30 Ord May 7
FORD, JOSIAH JAMES, Haywards Heath, Sussex, Pianoforte Dealer Brighton Pet May 6 Ord May 6
GOBBEE, WILLIAM HENRY, Chesterton, Cambs, Stationer Cambridge Pet May 6 Ord May 6
GRANDAGE, HENRY, and FRED HAGUE, Manchester, Shipping Merchant Manchester Pet May 8 Ord May 8
HARGREAVES, THOMAS, Brindle, Lancs Bolton Pet May 7 Ord May 7
HARPER, ROBERT JAMES, Kingston upon Hull, Shipwright Kingston upon Hull Pet April 23 Ord May 8
HOWARD, THOMAS, and PERCY SAMUEL WILLIAM HEMSLEY, Little Bytham, Lincs, Tomato Growers Peterborough Pet Mar 17 Ord May 7
JOICEY, JAMES JOHN, Finchley rd High Court Pet May 5 Ord May 5
JAMES, WILLIAM JAMES, Gorof, Ystradgynlais, Brecon, Carpenter Neath Pet May 7 Ord May 7
KELSEY, BURDETT WILLIAM, Boscombe, Bournemouth, Livery Stable Proprietor Poole Pet May 7 Ord May 7
LANCASTER, JOHN, Sheffield, Button Manufacturer Sheffield Pet May 7 Ord May 7
MURRAY, Colonel Sir EDWARD ROBERT, Oakley st, Chelsea High Court Pet Dec 10 Ord May 6
NORTON, JAMES, High st, Poplar, Plumber High Court Pet April 6 Ord May 6
PARKER, WILLIAM, Small Heath, Birmingham, Pawnbroker Birmingham Pet April 21 Ord May 6
PORTER, WILLIAM EDWARD, East Ham, Essex High Court Pet May 6 Ord May 6
PROCTOR, WILLIAM, Sale, Chester Manchester Pet Jan 13 Ord May 7
RAY, BETSY, Bury St Edmunds, Fancy Toy Dealer Bury St Edmunds Pet May 7 Ord May 7
ROBERTS, ARTHUR STEPHEN, Brynmyrchan, Pontneathvaughan, Brecon, Tailor Neath Pet April 23 Ord May 7
ROSE, HERBERT AMOS, and FREDERICK ARTHUR ROSE, Woodstock, Oxford, Carpenters Oxford Pet May 7 Ord May 7
TENCH, FRANCIS, Kidderminster, Toy Dealer Kidderminster Pet May 5 Ord May 5
TURNER, GEORGE THOMAS, Boscombe rd, Shepherd's Bush, Toy Manufacturer High Court Pet April 5 Ord May 7

RECEIVING ORDER RESCINDED.

MACDONALD, FREDERICK, Old st, London, Cycle Manufacturer High Court Pet April 7 Ord April 21 Resc May 11